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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WEBSTER COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Webster County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Webster County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Sonja Kruger, Webster County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division staff must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

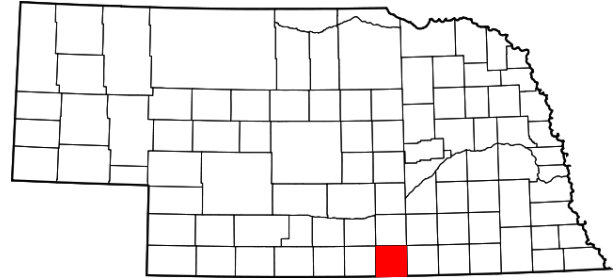
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

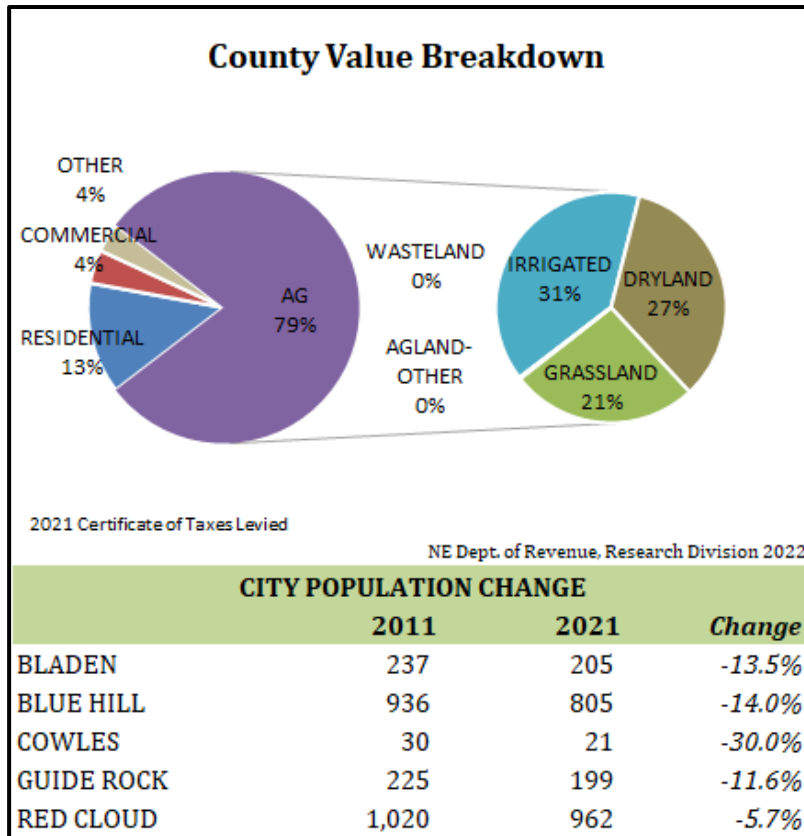
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Webster County has 3,395 residents, per the Census Bureau Quick Facts for 2020, a 12% population decline from the 2010 U.S. Census. Reports indicate that 80% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$66,731 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Webster County are located in and around Red Cloud, the county seat. According to the latest information available from the U.S. Census Bureau, there are 89 employer establishments with total employment of 616, for a slight decrease in employment.



Agricultural land is the single largest contributor to the valuation base of the county. A mix of grass and dry land makes up the majority of the land in the county. Webster County is included in both the Lower Republican and Little Blue Natural Resource Districts (NRD). In top livestock inventory items, Webster County ranks third in sheep and lambs (USDA AgCensus).

2022 Residential Correlation for Webster County

Assessment Actions

For the 2022 assessment year, residential parcels in Rosemont, Amboy, Cowles, Oak Creek Precinct, Garfield Precinct, Cowles/Pleasant Hill, Elm Creek and Potsdam Precinct were all physically reviewed.

All pick-up and permit work was completed and placed on the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Review of the sales verification and qualification indicated all available sales were used for the residential property class. The non-qualified sales were reviewed, and no apparent bias existed in the qualification determination. All arm's-length sales were made available for the measurement of real property.

During the assessment practice review it was discussed with the county assessor that the sales are not submitted in a timely monthly fashion. Sales were submitted eight times for 2021. Real Estate Transfer Statement's (Form 521's) were also not sent consistently or in an organized fashion. For statistical review it was difficult to find the correct Form 521's.

Webster County has seven valuation groups that are closely aligned with their assessor locations. Red Cloud is the largest community, while Valuation Group 6 includes villages that do not include schools. Residential costing is 2019 with depreciation and lot studies done in 2021.

Due to illness in Webster County, the county is behind on the six-year review and several of the parcels reviewed did not have sufficient documentation of inspections. The county assessor plans to catch up in 2022 and 2023 and have more assistance in the office. A current valuation methodology has not been submitted.

A rather large number of discrepancies were discovered during a review of the values reported on the Assessed Value Update (AVU). Duplicates were found from sales that were not correctly entered into the county's MIPS program and therefore transferred to the sales file. Partial interest sales were entered as multiple sales instead of just one. Additionally, sales that were substantially changed, did not include dwellings, or were not arm's length transactions. The Property Assessment Division (Division) will continue to work with the county assessor on the proper coding and reporting of sales.

2022 Residential Correlation for Webster County

Description of Analysis

Residential parcels are analyzed utilizing six valuation groups that are based on the assessor locations in the county. This year all but Valuation Group 4 had a sufficient number of sales for measurement purpose.

Valuation Group	Description
1	Bladen
2	Blue Hill
3	Guide Rock
4	Inavale
5	Red Cloud
6	Cowles, Rosemont and Rural

A review of the 150 residential sales for Webster County was completed and the statistics show that two of the three measures of central tendency are within the acceptable range, while the mean is extremely high. The COD and PRD are also higher than the IAAO recommended parameters and are attributable to lax verification and sales reporting practices as reflected in the assessment practice review discussion. Based on the dispersion in the sample, and the known assessment practice issues, the statistics will not be relied upon as a precise indicator of the level of value.

All valuation groups, except Valuation Group 4, have a sufficient number of sales for statistical review, most are within the acceptable range. Valuation Group 6, which includes Cowles, Rosemont and Rural has all measures of central tendency above the acceptable range; with a very high COD at 37%. When the small sample of sales ratios are arrayed, the range around the median sales is 87 – 141% indicating that the median will shift significantly as a small number of sales come in or out of the sample. Further review of the sales by study period year, indicates year one has a median of 150% while year two has a median at 75%; further highlighting that this median is unreliable. A sub stat of this valuation group can be found in the appendix of this report.

Analysis of the 2022 County Abstract of Assessment for Real Property Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 19% to the residential class excluding growth.

Equalization and Quality of Assessment

There are sales qualification and coding issues that are inflating the measures of central tendency. Based on the valuation changes made for 2022, and the assessment actions, the values are determined to be equalized; the Division will work with the county assessor to improve sales qualification issues for the 2023 assessment year.

2022 Residential Correlation for Webster County

The quality of assessment in the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	13	93.00	104.27	103.46	32.70	100.78
2	46	96.63	104.21	98.57	31.85	105.72
3	19	97.34	135.51	94.02	66.60	144.13
4	1	99.15	99.15	99.15	00.00	100.00
5	60	98.53	115.11	97.70	49.70	117.82
6	11	134.03	120.00	113.62	36.75	105.62
<u> </u> ALL <u> </u>	150	97.76	113.66	99.93	44.77	113.74

Level of Value

Based on the review of all available information, the level of value of residential property in Webster County is determined to be at the statutory level of 100% of market value.

2022 Commercial Correlation for Webster County

Assessment Actions

For the 2022 assessment year, commercial parcels in Rosemont, Amboy, Cowles, Oak Creek Precinct, Garfield Precinct, Cowles, Pleasant Hill, Elm Creek. and Potsdam Precinct were physically reviewed.

All pick-up and permit work were completed and placed on the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of the sales verification and qualification is performed on a yearly basis to ensure that all arm's-length sales available are being used. Webster county commercial is above the statewide average and sales are available for assessment purposes.

Four valuation groups were examined in the commercial group. Costing has been updated to 2019 with depreciation schedules completed in 2021. Commercial properties are assessed every year depending on the location. The Webster County Assessor is working hard to ensure the six-year inspection and review is on schedule in 2022 for the 2023 assessment year. The County Assessor has a current valuation methodology.

Description of Analysis

The commercial class is separated into four Valuation Groups based on commercial economics.

Valuation Group	Description
1	Bladen
2	Blue Hill
3	Guide Rock
5	Red Cloud

Review of the commercial statistical sample includes 16 qualified sales for the study period spread between all four valuation groups. Two of the measures of central tendency are within the acceptable range while the weighted mean is low. The COD and PRD are also trending high. If two high base ratios and two low base ratios are removed from the sample, the three measures of central tendency, the COD, and the PRD are all in an acceptable range. Removal of these sales

2022 Commercial Correlation for Webster County

indicate that the sample shows an insufficient number of sales for exact determination for the level of value.

Comparison of the 2022 County Abstract of Assessment for Real Property Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) support that values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the County Assessor.

Equalization and Quality of Assessment

The review of assessment practices, shows that commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Webster County has achieved the statutory level of value of 100%.

2022 Agricultural Correlation for Webster County

Assessment Actions

For the 2022 assessment year, Webster County physically reviewed 560 agricultural parcels. Dryland values increased 12% and grassland values were increased 7%.

All pick-up and permit work were completed and placed on the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Each year a review is completed of sales verification and qualification to ensure that all arm's-length sales are available for assessment review. Webster County utilizes sales at a rate that is below the statewide average. A review of the usability rates for the last 10 years shows a lower percentage of agricultural land use for statistic and valuation purposes compared to surrounding counties. A trimmed analysis was completed to test for bias in the qualification decisions, with no apparent bias was detected.

One market area is used in the county with 27 special value applications on file in the county. Intensive use for the county is primarily feedlots. For the last two years, the Webster County Assessor has only identified 19% of acres in governmental programs and will continue work on it for 2023. Letters were sent to all agricultural property owners regarding the Farmers Service Area (FSA) program.

Description of Analysis

The overall statistical sales sample shows 55 sales, with all three measures of central tendency above the acceptable range, the median is 79%. The COD is acceptable, supporting that the data is reliable for purposes of determining a level of value.

A review of the 80% Majority Land Use (MLU) statistical profile shows that dryland is above the acceptable range at range 78%, with a COD of just 11%. Irrigated land and grassland assessments are acceptable, though the irrigated sales sample is small.

2022 Agricultural Correlation for Webster County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	7	70.29	72.05	71.09	08.86	101.35
1	7	70.29	72.05	71.09	08.86	101.35
<u>Dry</u>						
County	10	78.48	80.02	79.73	10.77	100.36
1	10	78.48	80.02	79.73	10.77	100.36
<u>Grass</u>						
County	14	72.56	79.50	75.55	17.53	105.23
1	14	72.56	79.50	75.55	17.53	105.23
<u>ALL</u>	55	78.57	80.42	77.05	14.81	104.37

For the 2022 assessment year, a land use study was completed, several changes were made to land use. Conversations with the county officials indicated that the land use updates were not considered when the county's ratio study was conducted to determine 2022 assessed values. Additionally, the sales ratio study used by the Webster County Assessor included improved agricultural sales, and sales less than 40 acres, which were not used in the Property Assessment Division's (Division's) ratio study.

The increase to dryland values for 2022 resulted in a weighted average dryland value of \$2,438 per acre, which is higher than both Nuckolls and Franklin Counties and lower than Kearney, Adams, and Clay Counties. The later three counties all have superior soils and historically have had higher assessed values. However, traditionally, Webster County's cropland values are higher than Franklin County Area 1, but comparable to both Nuckolls County and Franklin County Market Area 2. This relationship can be seen in 2022 for the irrigated land assessments.

An 8% decrease to 80% MLU dryland would bring the subclass of dryland to the midpoint of the range and would also bring the overall class of agricultural land within the acceptable range.

Such a decrease would make the weighted average value of a dryland acre \$2,243, improving comparability with Franklin and Nuckolls Counties. Finally, it should be noted that while the agricultural market is beginning to increase across the state, there is no concern that this adjustment is decreasing value in an increasing market. Realizing that the Webster County Assessor already increased dryland values 12% for this assessment year, this downward adjustment would still produce a net 2% increase over the 2021 assessment of dryland, resulting in a market change that is more typical for the agricultural class this year.

Several additional statistical profiles are included in the appendices of this report to demonstrate the effect of the adjustment. These include a sub stat of the 80% MLU dryland subclass before adjustment, a sub stat of the 80% MLU dryland showing an 8% decrease to dryland, a statistical profile of all agricultural land sales reflecting the 8% decrease to dryland, and a Land Capability Group (LCG) Average Value Comparison Chart showing Webster County's values before and after adjustment.

2022 Agricultural Correlation for Webster County

Equalization and Quality of Assessment

Agricultural land values in Webster County, have not been equalized, dryland is over assessed. The quality of assessment of agricultural land in Webster County does not meet generally accepted mass appraisal techniques.

A decrease of 8% to all dryland subclasses would achieve equalization, and bring the class into the acceptable range, as reflected by the 80% MLU What-if statistics shown here.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT .MEAN	COD	PRD
<u> Irrigated </u>						
County	7	70.29	72.05	71.09	08.86	101.35
1	7	70.29	72.05	71.09	08.86	101.35
<u> Dry </u>						
County	10	72.20	73.62	73.35	10.76	100.37
1	10	72.20	73.62	73.35	10.76	100.37
<u> Grass </u>						
County	14	72.56	79.50	75.55	17.53	105.23
1	14	72.56	79.50	75.55	17.53	105.23
<u> ALL </u>						
10/01/2018 To 09/30/2021	55	75.18	79.26	76.23	15.56	103.97

Level of Value

Based on analysis of all available information, the overall level of value of agricultural land in Webster County is 79%. The non-binding recommendation of the Property Tax Administrator (PTA) is that to achieve the statutory range of value in Webster County, an 8% decrease to dryland is necessary. With these decreases, the 80% MLU dryland subclass would be moved to the midpoint of the acceptable range, and the agricultural class would be brought into the acceptable range.

2022 Opinions of the Property Tax Administrator for Webster County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	79	Does not meet generally accepted mass appraisal techniques.	MrktArea:1; Dry; -8%

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Webster County

Residential Real Property - Current

Number of Sales	150	Median	97.76
Total Sales Price	\$10,430,049	Mean	113.66
Total Adj. Sales Price	\$10,430,049	Wgt. Mean	99.93
Total Assessed Value	\$10,422,880	Average Assessed Value of the Base	\$60,250
Avg. Adj. Sales Price	\$69,534	Avg. Assessed Value	\$69,486

Confidence Interval - Current

95% Median C.I	89.36 to 108.75
95% Wgt. Mean C.I	91.97 to 107.90
95% Mean C.I	103.29 to 124.03
% of Value of the Class of all Real Property Value in the County	10.22
% of Records Sold in the Study Period	8.63
% of Value Sold in the Study Period	9.95

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	109	100	99.72
2020	92	98	97.80
2019	99	95	94.71
2018	119	96	95.97

2022 Commission Summary for Webster County

Commercial Real Property - Current

Number of Sales	16	Median	92.53
Total Sales Price	\$1,092,364	Mean	99.29
Total Adj. Sales Price	\$1,092,364	Wgt. Mean	88.50
Total Assessed Value	\$966,720	Average Assessed Value of the Base	\$127,571
Avg. Adj. Sales Price	\$68,273	Avg. Assessed Value	\$60,420

Confidence Interval - Current

95% Median C.I	72.83 to 105.09
95% Wgt. Mean C.I	69.26 to 107.74
95% Mean C.I	78.79 to 119.79
% of Value of the Class of all Real Property Value in the County	4.23
% of Records Sold in the Study Period	4.71
% of Value Sold in the Study Period	2.23

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	16	100	97.43
2020	18	100	96.05
2019	15	100	94.40
2018	16	100	94.67

91 Webster
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 150
Total Sales Price : 10,430,049
Total Adj. Sales Price : 10,430,049
Total Assessed Value : 10,422,880
Avg. Adj. Sales Price : 69,534
Avg. Assessed Value : 69,486

MEDIAN : 98
WGT. MEAN : 100
MEAN : 114
COD : 44.77
PRD : 113.74

COV : 56.99
STD : 64.77
Avg. Abs. Dev : 43.77
MAX Sales Ratio : 472.21
MIN Sales Ratio : 19.28

95% Median C.I. : 89.36 to 108.75
95% Wgt. Mean C.I. : 91.97 to 107.90
95% Mean C.I. : 103.29 to 124.03

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	12	99.74	101.64	109.88	18.13	92.50	41.33	153.48	87.65 to 118.98	86,125	94,636
01-JAN-20 To 31-MAR-20	12	129.74	156.99	128.29	42.59	122.37	71.55	472.21	104.27 to 176.90	62,333	79,968
01-APR-20 To 30-JUN-20	21	118.22	128.80	112.85	36.61	114.13	63.07	265.36	89.05 to 159.80	77,539	87,507
01-JUL-20 To 30-SEP-20	22	128.86	152.06	111.87	50.73	135.93	53.96	390.00	84.30 to 209.29	50,795	56,826
01-OCT-20 To 31-DEC-20	14	96.26	116.86	99.33	44.89	117.65	32.85	289.67	66.37 to 185.45	39,200	38,938
01-JAN-21 To 31-MAR-21	16	90.33	101.23	100.32	49.02	100.91	19.28	246.75	58.62 to 120.90	61,250	61,444
01-APR-21 To 30-JUN-21	30	76.28	88.29	91.08	37.98	96.94	40.34	232.50	63.64 to 100.55	83,271	75,847
01-JUL-21 To 30-SEP-21	23	70.38	86.58	76.56	39.07	113.09	33.63	159.00	66.93 to 112.20	81,557	62,443
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	67	114.82	136.62	114.48	42.81	119.34	41.33	472.21	99.15 to 135.28	67,572	77,359
01-OCT-20 To 30-SEP-21	83	79.30	95.13	88.77	44.82	107.16	19.28	289.67	70.38 to 93.61	71,117	63,130
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	69	114.82	138.70	113.60	46.70	122.10	32.85	472.21	98.43 to 141.28	58,589	66,559
<u>ALL</u>	150	97.76	113.66	99.93	44.77	113.74	19.28	472.21	89.36 to 108.75	69,534	69,486

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	13	93.00	104.27	103.46	32.70	100.78	43.08	253.55	71.88 to 116.83	37,931	39,243
2	46	96.63	104.21	98.57	31.85	105.72	51.81	265.36	77.38 to 109.27	115,354	113,711
3	19	97.34	135.51	94.02	66.60	144.13	40.34	390.00	75.56 to 197.63	12,875	12,105
4	1	99.15	99.15	99.15	00.00	100.00	99.15	99.15	N/A	40,000	39,660
5	60	98.53	115.11	97.70	49.70	117.82	32.85	472.21	80.03 to 119.36	55,006	53,739
6	11	134.03	120.00	113.62	36.75	105.62	19.28	232.50	69.40 to 168.13	95,061	108,005
<u>ALL</u>	150	97.76	113.66	99.93	44.77	113.74	19.28	472.21	89.36 to 108.75	69,534	69,486

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	150	97.76	113.66	99.93	44.77	113.74	19.28	472.21	89.36 to 108.75	69,534	69,486
06											
07											
<u>ALL</u>	150	97.76	113.66	99.93	44.77	113.74	19.28	472.21	89.36 to 108.75	69,534	69,486

91 Webster
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 150
 Total Sales Price : 10,430,049
 Total Adj. Sales Price : 10,430,049
 Total Assessed Value : 10,422,880
 Avg. Adj. Sales Price : 69,534
 Avg. Assessed Value : 69,486

MEDIAN : 98
 WGT. MEAN : 100
 MEAN : 114
 COD : 44.77
 PRD : 113.74

COV : 56.99
 STD : 64.77
 Avg. Abs. Dev : 43.77
 MAX Sales Ratio : 472.21
 MIN Sales Ratio : 19.28

95% Median C.I. : 89.36 to 108.75
 95% Wgt. Mean C.I. : 91.97 to 107.90
 95% Mean C.I. : 103.29 to 124.03

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	10	103.60	145.30	125.11	65.10	116.14	60.75	390.00	71.88 to 224.17	2,270	2,840
Less Than 15,000	34	102.30	139.45	144.00	62.65	96.84	19.28	472.21	80.60 to 170.35	7,563	10,890
Less Than 30,000	49	104.27	137.86	136.80	59.98	100.77	19.28	472.21	91.78 to 141.28	11,937	16,330
Ranges Excl. Low \$											
Greater Than 4,999	140	97.76	111.40	99.88	43.04	111.53	19.28	472.21	88.95 to 108.75	74,338	74,246
Greater Than 14,999	116	95.91	106.10	98.82	39.34	107.37	32.85	289.67	86.77 to 108.75	87,698	86,661
Greater Than 29,999	101	92.98	101.92	97.74	36.86	104.28	33.63	265.36	80.11 to 102.51	97,476	95,274
Incremental Ranges											
0 TO 4,999	10	103.60	145.30	125.11	65.10	116.14	60.75	390.00	71.88 to 224.17	2,270	2,840
5,000 TO 14,999	24	102.30	137.02	145.83	61.29	93.96	19.28	472.21	79.30 to 177.67	9,768	14,244
15,000 TO 29,999	15	133.36	134.24	131.15	42.79	102.36	32.85	289.67	84.30 to 189.28	21,853	28,660
30,000 TO 59,999	33	93.61	113.61	110.63	54.15	102.69	33.63	265.36	66.06 to 142.90	44,235	48,936
60,000 TO 99,999	30	91.61	94.83	94.23	32.89	100.64	34.75	169.44	68.30 to 116.88	74,302	70,016
100,000 TO 149,999	13	98.43	107.10	105.62	32.26	101.40	51.23	232.50	73.65 to 134.03	119,448	126,162
150,000 TO 249,999	22	89.68	91.39	91.51	20.38	99.87	60.55	127.48	69.40 to 108.16	172,659	157,999
250,000 TO 499,999	3	109.27	99.11	98.29	13.77	100.83	71.45	116.60	N/A	268,333	263,755
500,000 TO 999,999											
1,000,000 +											
ALL	150	97.76	113.66	99.93	44.77	113.74	19.28	472.21	89.36 to 108.75	69,534	69,486

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	134	COV :	50.81	95% Median C.I. :	69.40 to 168.13
Total Sales Price :	928,673	Wgt. Mean :	114	STD :	60.97	95% Wgt. Mean C.I. :	68.34 to 158.90
Total Adj. Sales Price :	1,045,673	Mean :	120	Avg. Abs. Dev :	49.25	95% Mean C.I. :	79.04 to 160.96
Total Assessed Value :	1,188,060						
Avg. Adj. Sales Price :	95,061	COD :	36.75	MAX Sales Ratio :	232.50		
Avg. Assessed Value :	108,005	PRD :	105.62	MIN Sales Ratio :	19.28		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	3	141.28	144.44	140.48	05.66	102.82	134.03	158.00	N/A	67,833	95,293
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	1	168.13	168.13	168.13		100.00	168.13	168.13	N/A	41,000	68,935
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	19.28	19.28	19.28		100.00	19.28	19.28	N/A	12,500	2,410
04/01/2021 To 06/30/2021	5	86.77	125.56	124.52	58.05	100.84	69.40	232.50	N/A	100,735	125,439
07/01/2021 To 09/30/2021	1	71.45	71.45	71.45		100.00	71.45	71.45	N/A	285,000	203,640
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	4	149.64	150.36	145.12	08.49	103.61	134.03	168.13	N/A	61,125	88,704
10/01/2020 To 09/30/2021	7	75.17	102.64	104.00	61.39	98.69	19.28	232.50	19.28 to 232.50	114,453	119,035
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	4	149.64	150.36	145.12	08.49	103.61	134.03	168.13	N/A	61,125	88,704

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	11	134.03	120.00	113.62	36.75	105.62	19.28	232.50	69.40 to 168.13	95,061	108,005

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	134	COV :	50.81	95% Median C.I. :	69.40 to 168.13
Total Sales Price :	928,673	Wgt. Mean :	114	STD :	60.97	95% Wgt. Mean C.I. :	68.34 to 158.90
Total Adj. Sales Price :	1,045,673	Mean :	120	Avg. Abs. Dev :	49.25	95% Mean C.I. :	79.04 to 160.96
Total Assessed Value :	1,188,060						
Avg. Adj. Sales Price :	95,061	COD :	36.75	MAX Sales Ratio :	232.50		
Avg. Assessed Value :	108,005	PRD :	105.62	MIN Sales Ratio :	19.28		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	11	134.03	120.00	113.62	36.75	105.62	19.28	232.50	69.40 to 168.13	95,061	108,005
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	2	121.65	121.65	156.27	38.21	77.85	75.17	168.13	N/A	23,500	36,723
Less Than 15,000	4	108.23	100.97	129.88	49.65	77.74	19.28	168.13	N/A	18,000	23,379
Less Than 30,000	4	108.23	100.97	129.88	49.65	77.74	19.28	168.13	N/A	18,000	23,379
__ Ranges Excl. Low \$ __											
Greater Than 4,999	9	134.03	119.63	111.61	37.21	107.19	19.28	232.50	69.40 to 163.94	110,964	123,846
Greater Than 15,000	7	134.03	130.87	112.41	34.84	116.42	69.40	232.50	69.40 to 232.50	139,096	156,364
Greater Than 30,000	7	134.03	130.87	112.41	34.84	116.42	69.40	232.50	69.40 to 232.50	139,096	156,364
__ Incremental Ranges __											
0 TO 4,999	2	121.65	121.65	156.27	38.21	77.85	75.17	168.13	N/A	23,500	36,723
5,000 TO 14,999	2	80.28	80.28	80.28	75.98	100.00	19.28	141.28	N/A	12,500	10,035
15,000 TO 29,999											
30,000 TO 59,999	1	158.00	158.00	158.00		100.00	158.00	158.00	N/A	51,000	80,580
60,000 TO 99,999	2	148.99	148.99	144.91	10.04	102.82	134.03	163.94	N/A	110,000	159,398
100,000 TO 149,999	1	232.50	232.50	232.50		100.00	232.50	232.50	N/A	107,673	250,340
150,000 TO 249,999	2	78.09	78.09	77.80	11.13	100.37	69.40	86.77	N/A	155,000	120,595
250,000 TO 499,999	1	71.45	71.45	71.45		100.00	71.45	71.45	N/A	285,000	203,640
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

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PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 16
Total Sales Price : 1,092,364
Total Adj. Sales Price : 1,092,364
Total Assessed Value : 966,720
Avg. Adj. Sales Price : 68,273
Avg. Assessed Value : 60,420

MEDIAN : 93
WGT. MEAN : 89
MEAN : 99
COD : 26.59
PRD : 112.19

COV : 38.76
STD : 38.48
Avg. Abs. Dev : 24.60
MAX Sales Ratio : 200.56
MIN Sales Ratio : 45.57

95% Median C.I. : 72.83 to 105.09
95% Wgt. Mean C.I. : 69.26 to 107.74
95% Mean C.I. : 78.79 to 119.79

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	89.83	89.83	89.83	00.00	100.00	89.83	89.83	N/A	3,000	2,695
01-JAN-19 To 31-MAR-19	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	25,000	24,575
01-APR-19 To 30-JUN-19	4	123.61	135.63	141.71	31.11	95.71	94.73	200.56	N/A	29,625	41,983
01-JUL-19 To 30-SEP-19	3	93.16	96.72	93.49	04.72	103.45	91.90	105.09	N/A	191,788	179,307
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	69.25	69.25	69.25	00.00	100.00	69.25	69.25	N/A	40,000	27,700
01-APR-20 To 30-JUN-20	1	152.00	152.00	152.00	00.00	100.00	152.00	152.00	N/A	10,000	15,200
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	72.83	72.83	72.83	00.00	100.00	72.83	72.83	N/A	17,500	12,745
01-APR-21 To 30-JUN-21	2	70.04	70.04	71.51	16.75	97.94	58.31	81.77	N/A	40,000	28,603
01-JUL-21 To 30-SEP-21	2	66.82	66.82	54.15	31.80	123.40	45.57	88.07	N/A	111,500	60,375
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	9	98.30	113.42	101.56	20.71	111.68	89.83	200.56	91.90 to 147.62	80,207	81,458
01-OCT-19 To 30-SEP-20	2	110.63	110.63	85.80	37.40	128.94	69.25	152.00	N/A	25,000	21,450
01-OCT-20 To 30-SEP-21	5	72.83	69.31	59.50	18.11	116.49	45.57	88.07	N/A	64,100	38,140
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8	98.95	116.37	101.61	22.08	114.53	91.90	200.56	91.90 to 200.56	89,858	91,303
01-JAN-20 To 31-DEC-20	2	110.63	110.63	85.80	37.40	128.94	69.25	152.00	N/A	25,000	21,450
<u>ALL</u>	16	92.53	99.29	88.50	26.59	112.19	45.57	200.56	72.83 to 105.09	68,273	60,420

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	94.07	94.07	97.39	04.51	96.59	89.83	98.30	N/A	14,000	13,635
2	4	93.95	89.19	91.82	08.49	97.14	69.25	99.60	N/A	160,945	147,781
3	1	72.83	72.83	72.83	00.00	100.00	72.83	72.83	N/A	17,500	12,745
5	9	91.90	107.88	83.25	40.09	129.59	45.57	200.56	58.31 to 152.00	44,787	37,287
<u>ALL</u>	16	92.53	99.29	88.50	26.59	112.19	45.57	200.56	72.83 to 105.09	68,273	60,420

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PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 16
Total Sales Price : 1,092,364
Total Adj. Sales Price : 1,092,364
Total Assessed Value : 966,720
Avg. Adj. Sales Price : 68,273
Avg. Assessed Value : 60,420

MEDIAN : 93
WGT. MEAN : 89
MEAN : 99
COD : 26.59
PRD : 112.19

COV : 38.76
STD : 38.48
Avg. Abs. Dev : 24.60
MAX Sales Ratio : 200.56
MIN Sales Ratio : 45.57

95% Median C.I. : 72.83 to 105.09
95% Wgt. Mean C.I. : 69.26 to 107.74
95% Mean C.I. : 78.79 to 119.79

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	16	92.53	99.29	88.50	26.59	112.19	45.57	200.56	72.83 to 105.09	68,273	60,420
04											
<u>ALL</u>	16	92.53	99.29	88.50	26.59	112.19	45.57	200.56	72.83 to 105.09	68,273	60,420

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	94.72	94.72	94.27	05.16	100.48	89.83	99.60	N/A	2,750	2,593
Less Than 15,000	4	95.75	108.33	117.94	18.25	91.85	89.83	152.00	N/A	5,896	6,954
Less Than 30,000	8	98.95	107.15	110.94	19.13	96.58	72.83	152.00	72.83 to 152.00	13,511	14,988
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	92.53	99.94	88.47	29.62	112.96	45.57	200.56	69.25 to 147.62	77,633	68,681
Greater Than 14,999	12	90.62	96.27	87.85	29.76	109.58	45.57	200.56	69.25 to 105.09	89,065	78,242
Greater Than 29,999	8	84.92	91.43	86.03	32.62	106.28	45.57	200.56	45.57 to 200.56	123,035	105,852
<u>Incremental Ranges</u>											
0 TO 4,999	2	94.72	94.72	94.27	05.16	100.48	89.83	99.60	N/A	2,750	2,593
5,000 TO 14,999	2	121.95	121.95	125.13	24.64	97.46	91.90	152.00	N/A	9,043	11,315
15,000 TO 29,999	4	101.70	105.96	108.98	20.06	97.23	72.83	147.62	N/A	21,125	23,023
30,000 TO 59,999	6	84.92	98.78	98.86	34.16	99.92	58.31	200.56	58.31 to 200.56	42,667	42,178
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	45.57	45.57	45.57	00.00	100.00	45.57	45.57	N/A	178,000	81,120
250,000 TO 499,999											
500,000 TO 999,999	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	550,279	512,625
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	16	92.53	99.29	88.50	26.59	112.19	45.57	200.56	72.83 to 105.09	68,273	60,420

91 Webster
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 16
 Total Sales Price : 1,092,364
 Total Adj. Sales Price : 1,092,364
 Total Assessed Value : 966,720
 Avg. Adj. Sales Price : 68,273
 Avg. Assessed Value : 60,420

MEDIAN : 93
 WGT. MEAN : 89
 MEAN : 99
 COD : 26.59
 PRD : 112.19

COV : 38.76
 STD : 38.48
 Avg. Abs. Dev : 24.60
 MAX Sales Ratio : 200.56
 MIN Sales Ratio : 45.57

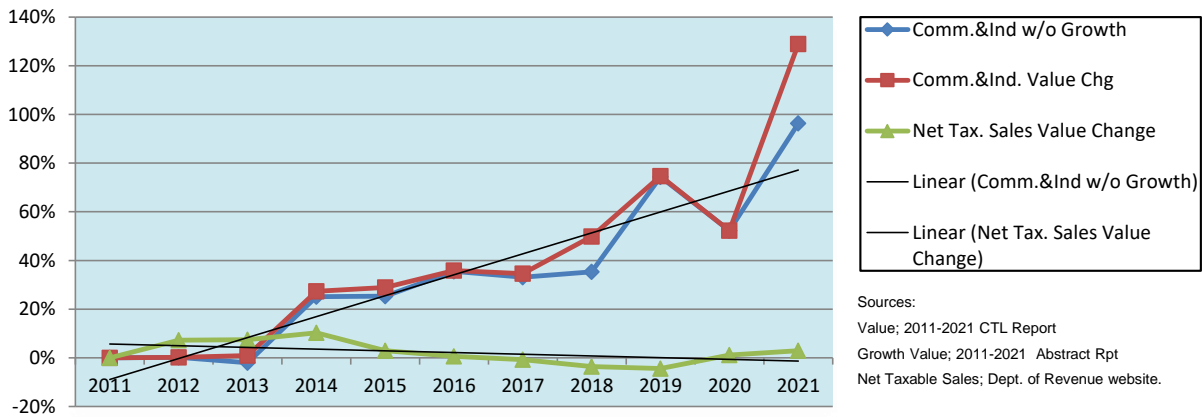
95% Median C.I. : 72.83 to 105.09
 95% Wgt. Mean C.I. : 69.26 to 107.74
 95% Mean C.I. : 78.79 to 119.79

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	25,000	24,575
313	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	550,279	512,625
344	2	72.59	72.59	46.32	37.22	156.71	45.57	99.60	N/A	90,250	41,805
350	2	63.78	63.78	64.15	08.58	99.42	58.31	69.25	N/A	37,500	24,055
391	2	116.89	116.89	94.54	30.05	123.64	81.77	152.00	N/A	27,500	25,998
424	1	94.73	94.73	94.73	00.00	100.00	94.73	94.73	N/A	51,000	48,310
468	1	89.83	89.83	89.83	00.00	100.00	89.83	89.83	N/A	3,000	2,695
471	5	105.09	126.65	134.77	32.01	93.97	88.07	200.56	N/A	27,017	36,411
528	1	72.83	72.83	72.83	00.00	100.00	72.83	72.83	N/A	17,500	12,745
<u>ALL</u>	16	92.53	99.29	88.50	26.59	112.19	45.57	200.56	72.83 to 105.09	68,273	60,420

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 16,469,725	\$ 50,705	0.31%	\$ 16,419,020		\$ 19,057,286	
2012	\$ 16,506,605	\$ -	0.00%	\$ 16,506,605	0.22%	\$ 20,440,450	7.26%
2013	\$ 16,619,835	\$ 483,515	2.91%	\$ 16,136,320	-2.24%	\$ 20,482,253	0.20%
2014	\$ 20,966,260	\$ 357,495	1.71%	\$ 20,608,765	24.00%	\$ 21,015,149	2.60%
2015	\$ 21,222,840	\$ 578,335	2.73%	\$ 20,644,505	-1.53%	\$ 19,621,680	-6.63%
2016	\$ 22,373,935	\$ 54,965	0.25%	\$ 22,318,970	5.16%	\$ 19,183,151	-2.23%
2017	\$ 22,165,480	\$ 242,490	1.09%	\$ 21,922,990	-2.02%	\$ 18,905,011	-1.45%
2018	\$ 24,673,725	\$ 2,382,940	9.66%	\$ 22,290,785	0.57%	\$ 18,373,529	-2.81%
2019	\$ 28,775,400	\$ 67,020	0.23%	\$ 28,708,380	16.35%	\$ 18,218,792	-0.84%
2020	\$ 25,069,760	\$ -	0.00%	\$ 25,069,760	-12.88%	\$ 19,268,343	5.76%
2021	\$ 37,699,740	\$ 5,371,735	14.25%	\$ 32,328,005	28.95%	\$ 19,613,709	1.79%
Ann %chg	8.63%			Average	5.66%	0.29%	0.36%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.22%	0.22%	7.26%
2013	-2.02%	0.91%	7.48%
2014	25.13%	27.30%	10.27%
2015	25.35%	28.86%	2.96%
2016	35.52%	35.85%	0.66%
2017	33.11%	34.58%	-0.80%
2018	35.34%	49.81%	-3.59%
2019	74.31%	74.72%	-4.40%
2020	52.22%	52.22%	1.11%
2021	96.29%	128.90%	2.92%

County Number	91
County Name	Webster

91 Webster
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 55
Total Sales Price : 27,419,748
Total Adj. Sales Price : 27,419,748
Total Assessed Value : 21,126,430
Avg. Adj. Sales Price : 498,541
Avg. Assessed Value : 384,117

MEDIAN : 79
WGT. MEAN : 77
MEAN : 80
COD : 14.81
PRD : 104.37

COV : 19.35
STD : 15.56
Avg. Abs. Dev : 11.64
MAX Sales Ratio : 129.06
MIN Sales Ratio : 58.70

95% Median C.I. : 72.91 to 82.55
95% Wgt. Mean C.I. : 73.50 to 80.59
95% Mean C.I. : 76.31 to 84.53

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-18 To 31-DEC-18	5	82.38	79.77	76.33	07.94	104.51	68.97	91.24	N/A	764,749	583,755
01-JAN-19 To 31-MAR-19	7	73.98	80.90	79.07	15.41	102.31	64.20	107.38	64.20 to 107.38	503,036	397,766
01-APR-19 To 30-JUN-19	2	82.17	82.17	83.83	20.21	98.02	65.56	98.77	N/A	200,000	167,653
01-JUL-19 To 30-SEP-19	2	76.83	76.83	75.95	02.76	101.16	74.71	78.95	N/A	322,320	244,810
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	4	83.01	80.94	80.46	07.90	100.60	66.21	91.51	N/A	277,043	222,909
01-APR-20 To 30-JUN-20	8	83.34	93.47	84.14	17.61	111.09	69.73	129.06	69.73 to 129.06	620,249	521,858
01-JUL-20 To 30-SEP-20	1	73.27	73.27	73.27	00.00	100.00	73.27	73.27	N/A	340,000	249,120
01-OCT-20 To 31-DEC-20	4	71.69	71.63	68.67	10.42	104.31	59.16	83.97	N/A	333,763	229,210
01-JAN-21 To 31-MAR-21	11	68.72	74.68	71.31	12.14	104.73	61.29	106.54	65.81 to 87.79	488,136	348,074
01-APR-21 To 30-JUN-21	8	83.15	84.01	79.82	14.23	105.25	60.89	119.84	60.89 to 119.84	533,550	425,876
01-JUL-21 To 30-SEP-21	3	61.01	71.78	68.61	20.18	104.62	58.70	95.64	N/A	549,000	376,695
Study Yrs											
01-OCT-18 To 30-SEP-19	16	76.83	80.20	77.81	12.89	103.07	64.20	107.38	70.22 to 91.24	524,352	408,004
01-OCT-19 To 30-SEP-20	13	82.55	88.06	82.92	14.25	106.20	66.21	129.06	73.27 to 100.33	493,089	408,894
01-OCT-20 To 30-SEP-21	26	74.07	76.75	73.56	15.09	104.34	58.70	119.84	68.32 to 83.97	485,383	357,029
Calendar Yrs											
01-JAN-19 To 31-DEC-19	11	74.71	80.39	79.05	14.35	101.70	64.20	107.38	65.56 to 98.77	415,081	328,117
01-JAN-20 To 31-DEC-20	17	82.16	84.19	80.47	14.25	104.62	59.16	129.06	69.73 to 91.51	455,601	366,615
ALL	55	78.57	80.42	77.05	14.81	104.37	58.70	129.06	72.91 to 82.55	498,541	384,117

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	55	78.57	80.42	77.05	14.81	104.37	58.70	129.06	72.91 to 82.55	498,541	384,117
ALL	55	78.57	80.42	77.05	14.81	104.37	58.70	129.06	72.91 to 82.55	498,541	384,117

91 Webster
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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 Avg. Assessed Value : 384,117

MEDIAN : 79
 WGT. MEAN : 77
 MEAN : 80
 COD : 14.81
 PRD : 104.37

COV : 19.35
 STD : 15.56
 Avg. Abs. Dev : 11.64
 MAX Sales Ratio : 129.06
 MIN Sales Ratio : 58.70

95% Median C.I. : 72.91 to 82.55
 95% Wgt. Mean C.I. : 73.50 to 80.59
 95% Mean C.I. : 76.31 to 84.53

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	6	76.10	76.95	77.50	10.89	99.29	65.56	98.77	65.56 to 98.77	375,370	290,920
1	6	76.10	76.95	77.50	10.89	99.29	65.56	98.77	65.56 to 98.77	375,370	290,920
_____Grass_____											
County	10	85.40	83.96	78.97	16.15	106.32	61.01	118.69	65.81 to 106.54	255,200	201,536
1	10	85.40	83.96	78.97	16.15	106.32	61.01	118.69	65.81 to 106.54	255,200	201,536
_____ALL_____	55	78.57	80.42	77.05	14.81	104.37	58.70	129.06	72.91 to 82.55	498,541	384,117

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	7	70.29	72.05	71.09	08.86	101.35	61.29	91.24	61.29 to 91.24	1,053,507	748,905
1	7	70.29	72.05	71.09	08.86	101.35	61.29	91.24	61.29 to 91.24	1,053,507	748,905
_____Dry_____											
County	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140
1	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140
_____Grass_____											
County	14	72.56	79.50	75.55	17.53	105.23	60.89	118.69	65.81 to 88.70	266,721	201,518
1	14	72.56	79.50	75.55	17.53	105.23	60.89	118.69	65.81 to 88.70	266,721	201,518
_____ALL_____	55	78.57	80.42	77.05	14.81	104.37	58.70	129.06	72.91 to 82.55	498,541	384,117

Webster County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	4,432	4,413	4,385	4,324	3,970	4,260	4,190	4,122	4,301
Nuckolls	1	5,110	5,110	4,575	4,575	n/a	4,200	4,000	4,000	4,749
Franklin	1	2,987	2,990	2,848	2,861	n/a	2,375	2,350	2,315	2,900
Franklin	2	4,278	4,247	3,962	4,022	1,210	3,535	3,599	3,536	4,100
Kearney	1	4,800	4,799	4,750	4,550	4,000	3,014	3,001	3,000	4,472
Adams	4000	5,454	5,398	5,283	5,176	4,899	4,964	4,989	4,740	5,330
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	5,845

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2,745	2,745	2,745	2,416	2,415	n/a	1,720	1,720	2,438
Nuckolls	1	2,285	2,285	2,215	2,000	2,000	2,000	1,950	1,950	2,153
Franklin	1	2,000	1,900	1,800	1,700	1,360	1,345	1,125	1,120	1,607
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	2,311
Kearney	1	n/a	2,770	2,500	2,500	2,199	1,785	1,785	1,785	2,594
Adams	4000	3,122	2,950	2,775	2,589	2,590	2,590	2,412	2,414	2,855
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	2,841

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1,400	1,400	1,400	1,400	1,400	1,400	1,000	1,000	1,376
Nuckolls	1	1,265	1,265	1,265	1,265	n/a	1,265	1,266	1,265	1,265
Franklin	1	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	1,075
Franklin	2	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	1,077
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Adams	4000	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	1,329
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	1,244

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1,630	0	280
Nuckolls	1	1,265	n/a	115
Franklin	1	1,079	0	150
Franklin	2	1,076	n/a	150
Kearney	1	1,300	n/a	150
Adams	4000	n/a	n/a	203
Clay	1	1,254	n/a	500

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

Webster County 2022 Average Acre Value Comparison

With Dryland Values Decreased 8%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	4,432	4,413	4,385	4,324	3,970	4,260	4,190	4,122	4,301
Nuckolls	1	5,110	5,110	4,575	4,575	n/a	4,200	4,000	4,000	4,749
Franklin	1	2,987	2,990	2,848	2,861	n/a	2,375	2,350	2,315	2,900
Franklin	2	4,278	4,247	3,962	4,022	1,210	3,535	3,599	3,536	4,100
Kearney	1	4,800	4,799	4,750	4,550	4,000	3,014	3,001	3,000	4,472
Adams	4000	5,454	5,398	5,283	5,176	4,899	4,964	4,989	4,740	5,330
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	5,845

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2,745	2,745	2,745	2,416	2,415	n/a	1,720	1,720	2,243
Nuckolls	1	2,285	2,285	2,215	2,000	2,000	2,000	1,950	1,950	2,153
Franklin	1	2,000	1,900	1,800	1,700	1,360	1,345	1,125	1,120	1,607
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	2,311
Kearney	1	n/a	2,770	2,500	2,500	2,199	1,785	1,785	1,785	2,594
Adams	4000	3,122	2,950	2,775	2,589	2,590	2,590	2,412	2,414	2,855
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	2,841

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	1,400	1,400	1,400	1,400	1,400	1,400	1,000	1,000	1,376
Nuckolls	1	1,265	1,265	1,265	1,265	n/a	1,265	1,266	1,265	1,265
Franklin	1	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	1,075
Franklin	2	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	1,077
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Adams	4000	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	1,329
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	1,244

County	Mkt Area	CRP	TIMBER	WASTE
Webster	1	1,630	0	280
Nuckolls	1	1,265	n/a	115
Franklin	1	1,079	0	150
Franklin	2	1,076	n/a	150
Kearney	1	1,300	n/a	150
Adams	4000	n/a	n/a	203
Clay	1	1,254	n/a	500

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	78	COV :	14.72	95% Median C.I. :	66.21 to 98.77
Total Sales Price :	3,526,122	Wgt. Mean :	80	STD :	11.78	95% Wgt. Mean C.I. :	73.60 to 85.86
Total Adj. Sales Price :	3,526,122	Mean :	80	Avg. Abs. Dev :	08.45	95% Mean C.I. :	71.59 to 88.45
Total Assessed Value :	2,811,400						
Avg. Adj. Sales Price :	352,612	COD :	10.77	MAX Sales Ratio :	100.33		
Avg. Assessed Value :	281,140	PRD :	100.36	MIN Sales Ratio :	65.56		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	1	81.72	81.72	81.72		100.00	81.72	81.72	N/A	153,900	125,770
04/01/2019 To 06/30/2019	2	82.17	82.17	83.83	20.21	98.02	65.56	98.77	N/A	200,000	167,653
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	2	74.38	74.38	76.44	10.98	97.31	66.21	82.55	N/A	335,586	256,520
04/01/2020 To 06/30/2020	1	100.33	100.33	100.33		100.00	100.33	100.33	N/A	287,500	288,445
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	1	74.21	74.21	74.21		100.00	74.21	74.21	N/A	265,050	196,705
01/01/2021 To 03/31/2021	2	75.95	75.95	76.60	02.67	99.15	73.92	77.98	N/A	606,250	464,395
04/01/2021 To 06/30/2021	1	78.98	78.98	78.98		100.00	78.98	78.98	N/A	536,000	423,345
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	3	81.72	82.02	83.24	13.55	98.53	65.56	98.77	N/A	184,633	153,692
10/01/2019 To 09/30/2020	3	82.55	83.03	83.60	13.77	99.32	66.21	100.33	N/A	319,557	267,162
10/01/2020 To 09/30/2021	4	76.10	76.27	76.92	02.90	99.15	73.92	78.98	N/A	503,388	387,210
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	3	81.72	82.02	83.24	13.55	98.53	65.56	98.77	N/A	184,633	153,692
01/01/2020 To 12/31/2020	4	78.38	80.83	81.57	13.55	99.09	66.21	100.33	N/A	305,931	249,548

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	78	COV :	14.72	95% Median C.I. :	66.21 to 98.77
Total Sales Price :	3,526,122	Wgt. Mean :	80	STD :	11.78	95% Wgt. Mean C.I. :	73.60 to 85.86
Total Adj. Sales Price :	3,526,122	Mean :	80	Avg. Abs. Dev :	08.45	95% Mean C.I. :	71.59 to 88.45
Total Assessed Value :	2,811,400						
Avg. Adj. Sales Price :	352,612	COD :	10.77	MAX Sales Ratio :	100.33		
Avg. Assessed Value :	281,140	PRD :	100.36	MIN Sales Ratio :	65.56		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Dry_____											
County	6	76.10	76.95	77.50	10.89	99.29	65.56	98.77	65.56 to 98.77	375,370	290,920
1	6	76.10	76.95	77.50	10.89	99.29	65.56	98.77	65.56 to 98.77	375,370	290,920
_____ALL_____											
10/01/2018 To 09/30/2021	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Dry_____											
County	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140
1	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140
_____ALL_____											
10/01/2018 To 09/30/2021	10	78.48	80.02	79.73	10.77	100.36	65.56	100.33	66.21 to 98.77	352,612	281,140

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Land	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	14.72	95% Median C.I. :	60.92 to 90.87
Total Sales Price :	3,526,122	Wgt. Mean :	73	STD :	10.84	95% Wgt. Mean C.I. :	65.46 to 81.24
Total Adj. Sales Price :	3,526,122	Mean :	74	Avg. Abs. Dev :	07.77	95% Mean C.I. :	65.87 to 81.37
Total Assessed Value :	2,586,488						
Avg. Adj. Sales Price :	352,612	COD :	10.76	MAX Sales Ratio :	92.30		
Avg. Assessed Value :	258,649	PRD :	100.37	MIN Sales Ratio :	60.31		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	1	75.18	75.18	75.18		100.00	75.18	75.18	N/A	153,900	115,708
04/01/2019 To 06/30/2019	2	75.59	75.59	77.12	20.21	98.02	60.31	90.87	N/A	200,000	154,241
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	2	68.44	68.44	70.32	10.99	97.33	60.92	75.95	N/A	335,586	235,999
04/01/2020 To 06/30/2020	1	92.30	92.30	92.30		100.00	92.30	92.30	N/A	287,500	265,369
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	1	68.28	68.28	68.28		100.00	68.28	68.28	N/A	265,050	180,969
01/01/2021 To 03/31/2021	2	69.88	69.88	70.47	02.68	99.16	68.01	71.74	N/A	606,250	427,244
04/01/2021 To 06/30/2021	1	72.66	72.66	72.66		100.00	72.66	72.66	N/A	536,000	389,477
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	3	75.18	75.45	76.58	13.55	98.52	60.31	90.87	N/A	184,633	141,396
10/01/2019 To 09/30/2020	3	75.95	76.39	76.92	13.77	99.31	60.92	92.30	N/A	319,557	245,789
10/01/2020 To 09/30/2021	4	70.01	70.17	70.77	02.90	99.15	68.01	72.66	N/A	503,388	356,233
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	3	75.18	75.45	76.58	13.55	98.52	60.31	90.87	N/A	184,633	141,396
01/01/2020 To 12/31/2020	4	72.12	74.36	75.04	13.53	99.09	60.92	92.30	N/A	305,931	229,584

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	14.72	95% Median C.I. :	60.92 to 90.87
Total Sales Price :	3,526,122	Wgt. Mean :	73	STD :	10.84	95% Wgt. Mean C.I. :	65.46 to 81.24
Total Adj. Sales Price :	3,526,122	Mean :	74	Avg. Abs. Dev :	07.77	95% Mean C.I. :	65.87 to 81.37
Total Assessed Value :	2,586,488						
Avg. Adj. Sales Price :	352,612	COD :	10.76	MAX Sales Ratio :	92.30		
Avg. Assessed Value :	258,649	PRD :	100.37	MIN Sales Ratio :	60.31		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Dry_____											
County	6	70.01	70.80	71.30	10.90	99.30	60.31	90.87	60.31 to 90.87	375,370	267,647
1	6	70.01	70.80	71.30	10.90	99.30	60.31	90.87	60.31 to 90.87	375,370	267,647
_____ALL_____											
10/01/2018 To 09/30/2021	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Dry_____											
County	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649
1	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649
_____ALL_____											
10/01/2018 To 09/30/2021	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Land	Decrease	8%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	55	Median :	75	COV :	19.77	95% Median C.I. :	70.29 to 82.38
Total Sales Price :	27,742,248	Wgt. Mean :	76	STD :	15.67	95% Wgt. Mean C.I. :	72.69 to 79.76
Total Adj. Sales Price :	27,419,748	Mean :	79	Avg. Abs.Dev :	11.70	95% Mean C.I. :	75.12 to 83.40
Total Assessed Value :	20,901,518						
Avg. Adj. Sales Price :	498,541	COD :	15.56	MAX Sales Ratio :	129.06		
Avg. Assessed Value :	380,028	PRD :	103.97	MIN Sales Ratio :	58.70		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	5	82.38	79.77	76.33	07.94	104.51	68.97	91.24	N/A	764,749	583,755
01/01/2019 To 03/31/2019	7	73.98	79.97	78.79	14.14	101.50	64.20	107.38	64.20 to 107.38	503,036	396,329
04/01/2019 To 06/30/2019	2	75.59	75.59	77.12	20.21	98.02	60.31	90.87	N/A	200,000	154,241
07/01/2019 To 09/30/2019	2	76.83	76.83	75.95	02.76	101.16	74.71	78.95	N/A	322,320	244,810
<u>10/01/2019 To 12/31/2019</u>											
01/01/2020 To 03/31/2020	4	79.71	77.96	76.76	11.96	101.56	60.92	91.51	N/A	277,043	212,648
04/01/2020 To 06/30/2020	8	83.34	92.47	83.67	16.40	110.52	69.73	129.06	69.73 to 129.06	620,249	518,974
07/01/2020 To 09/30/2020	1	73.27	73.27	73.27		100.00	73.27	73.27	N/A	340,000	249,120
10/01/2020 To 12/31/2020	4	68.72	70.14	67.50	09.34	103.91	59.16	83.97	N/A	333,763	225,276
01/01/2021 To 03/31/2021	11	68.45	73.57	69.92	10.72	105.22	61.29	106.54	65.81 to 87.79	488,136	341,319
04/01/2021 To 06/30/2021	8	82.95	83.22	79.03	15.21	105.30	60.89	119.84	60.89 to 119.84	533,550	421,642
07/01/2021 To 09/30/2021	3	61.01	71.78	68.61	20.18	104.62	58.70	95.64	N/A	549,000	376,695
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	16	74.95	78.96	77.37	12.43	102.06	60.31	107.38	70.22 to 90.87	524,352	405,699
10/01/2019 To 09/30/2020	13	82.16	86.53	81.92	14.64	105.63	60.92	129.06	73.27 to 92.30	493,089	403,962
10/01/2020 To 09/30/2021	26	69.73	75.81	72.57	15.56	104.46	58.70	119.84	68.01 to 83.97	485,383	352,263
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	11	74.71	78.60	78.24	13.24	100.46	60.31	107.38	64.20 to 96.95	415,081	324,764
01/01/2020 To 12/31/2020	17	81.92	82.67	79.44	14.93	104.07	59.16	129.06	69.16 to 91.51	455,601	361,918

AGRICULTURAL

Type : Qualified

Number of Sales :	55	Median :	75	COV :	19.77	95% Median C.I. :	70.29 to 82.38
Total Sales Price :	27,742,248	Wgt. Mean :	76	STD :	15.67	95% Wgt. Mean C.I. :	72.69 to 79.76
Total Adj. Sales Price :	27,419,748	Mean :	79	Avg. Abs. Dev :	11.70	95% Mean C.I. :	75.12 to 83.40
Total Assessed Value :	20,901,518						
Avg. Adj. Sales Price :	498,541	COD :	15.56	MAX Sales Ratio :	129.06		
Avg. Assessed Value :	380,028	PRD :	103.97	MIN Sales Ratio :	58.70		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	55	75.18	79.26	76.23	15.56	103.97	58.70	129.06	70.29 to 82.38	498,541	380,028

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>_____ Dry _____</u>											
County	6	70.01	70.80	71.30	10.90	99.30	60.31	90.87	60.31 to 90.87	375,370	267,647
1	6	70.01	70.80	71.30	10.90	99.30	60.31	90.87	60.31 to 90.87	375,370	267,647
<u>_____ Grass _____</u>											
County	10	85.40	83.96	78.97	16.15	106.32	61.01	118.69	65.81 to 106.54	255,200	201,536
1	10	85.40	83.96	78.97	16.15	106.32	61.01	118.69	65.81 to 106.54	255,200	201,536
<u>_____ ALL _____</u>											
10/01/2018 To 09/30/2021	55	75.18	79.26	76.23	15.56	103.97	58.70	129.06	70.29 to 82.38	498,541	380,028

80%MLU By Market Area

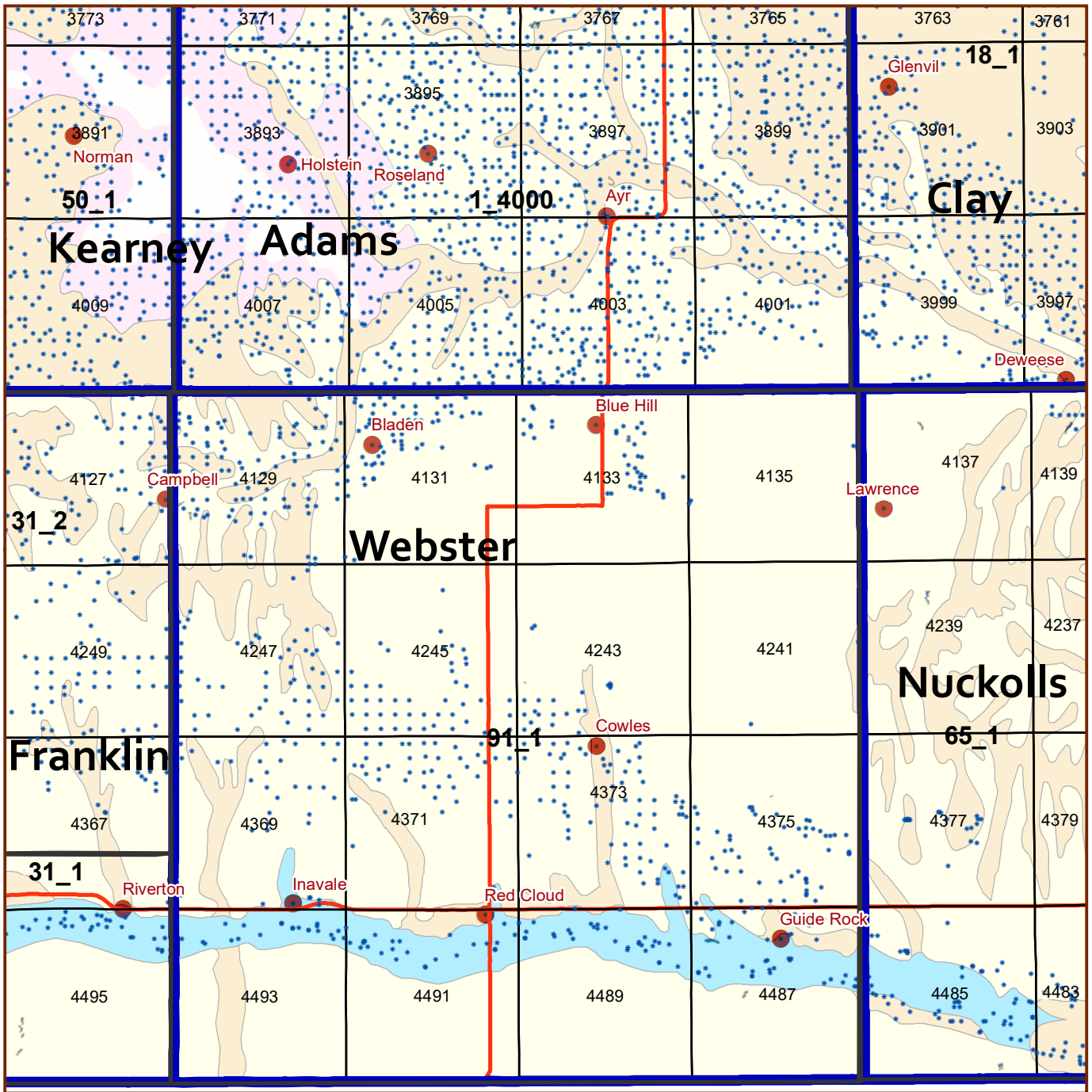
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>_____ Irrigated _____</u>											
County	7	70.29	72.05	71.09	08.86	101.35	61.29	91.24	61.29 to 91.24	1,053,507	748,905
1	7	70.29	72.05	71.09	08.86	101.35	61.29	91.24	61.29 to 91.24	1,053,507	748,905
<u>_____ Dry _____</u>											
County	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649
1	10	72.20	73.62	73.35	10.76	100.37	60.31	92.30	60.92 to 90.87	352,612	258,649
<u>_____ Grass _____</u>											
County	14	72.56	79.50	75.55	17.53	105.23	60.89	118.69	65.81 to 88.70	266,721	201,518
1	14	72.56	79.50	75.55	17.53	105.23	60.89	118.69	65.81 to 88.70	266,721	201,518
<u>_____ ALL _____</u>											
10/01/2018 To 09/30/2021	55	75.18	79.26	76.23	15.56	103.97	58.70	129.06	70.29 to 82.38	498,541	380,028

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Land	Decrease	8%

What IF

WEBSTER COUNTY



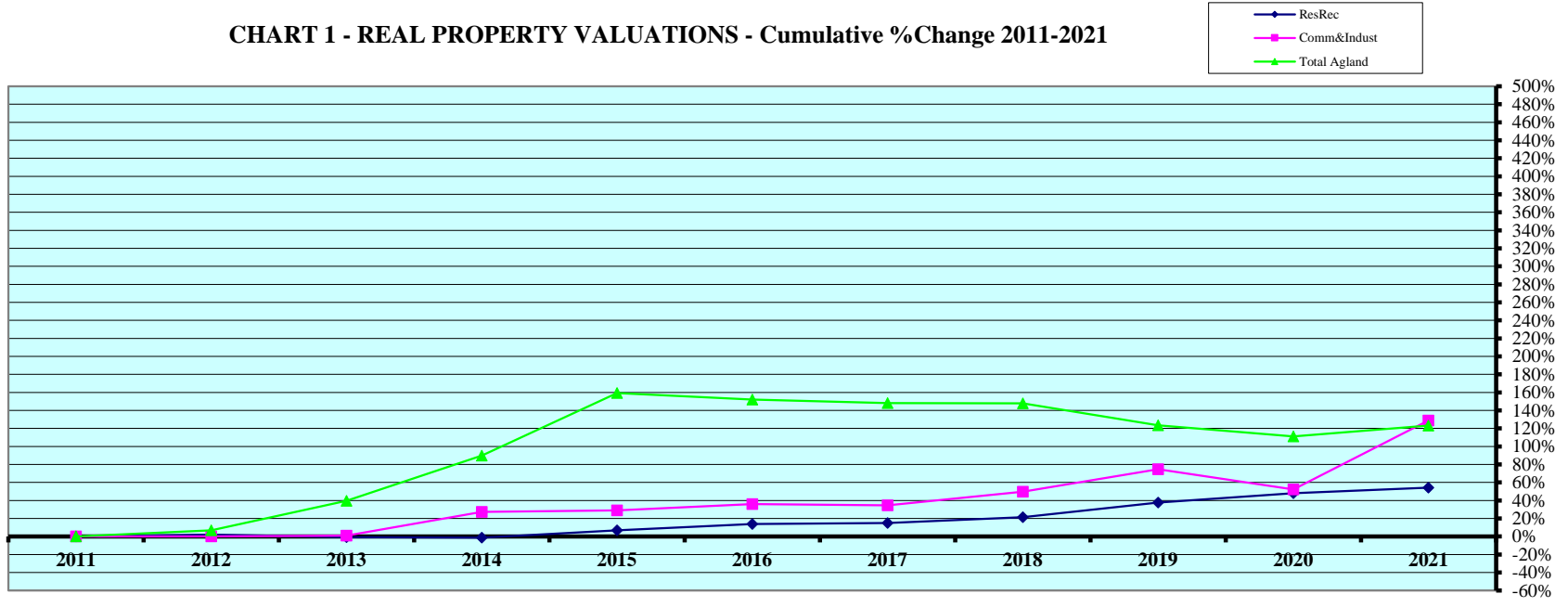
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	59,610,725	-	-	-	16,469,725	-	-	-	335,032,430	-	-	-
2012	60,756,800	1,146,075	1.92%	1.92%	16,506,605	36,880	0.22%	0.22%	358,262,775	23,230,345	6.93%	6.93%
2013	59,189,855	-1,566,945	-2.58%	-0.71%	16,619,835	113,230	0.69%	0.91%	468,076,380	109,813,605	30.65%	39.71%
2014	58,814,090	-375,765	-0.63%	-1.34%	20,966,260	4,346,425	26.15%	27.30%	635,583,820	167,507,440	35.79%	89.71%
2015	63,624,170	4,810,080	8.18%	6.73%	21,222,840	256,580	1.22%	28.86%	868,685,760	233,101,940	36.68%	159.28%
2016	67,854,815	4,230,645	6.65%	13.83%	22,373,935	1,151,095	5.42%	35.85%	844,196,235	-24,489,525	-2.82%	151.97%
2017	68,507,020	652,205	0.96%	14.92%	22,165,480	-208,455	-0.93%	34.58%	830,938,050	-13,258,185	-1.57%	148.02%
2018	72,419,705	3,912,685	5.71%	21.49%	24,673,725	2,508,245	11.32%	49.81%	830,542,230	-395,820	-0.05%	147.90%
2019	82,123,740	9,704,035	13.40%	37.77%	28,775,400	4,101,675	16.62%	74.72%	748,909,910	-81,632,320	-9.83%	123.53%
2020	88,222,580	6,098,840	7.43%	48.00%	25,069,760	-3,705,640	-12.88%	52.22%	707,677,425	-41,232,485	-5.51%	111.23%
2021	91,935,225	3,712,645	4.21%	54.23%	37,699,740	12,629,980	50.38%	128.90%	747,560,035	39,882,610	5.64%	123.13%

Rate Annual %chg: Residential & Recreational **4.43%**

Commercial & Industrial **8.63%**

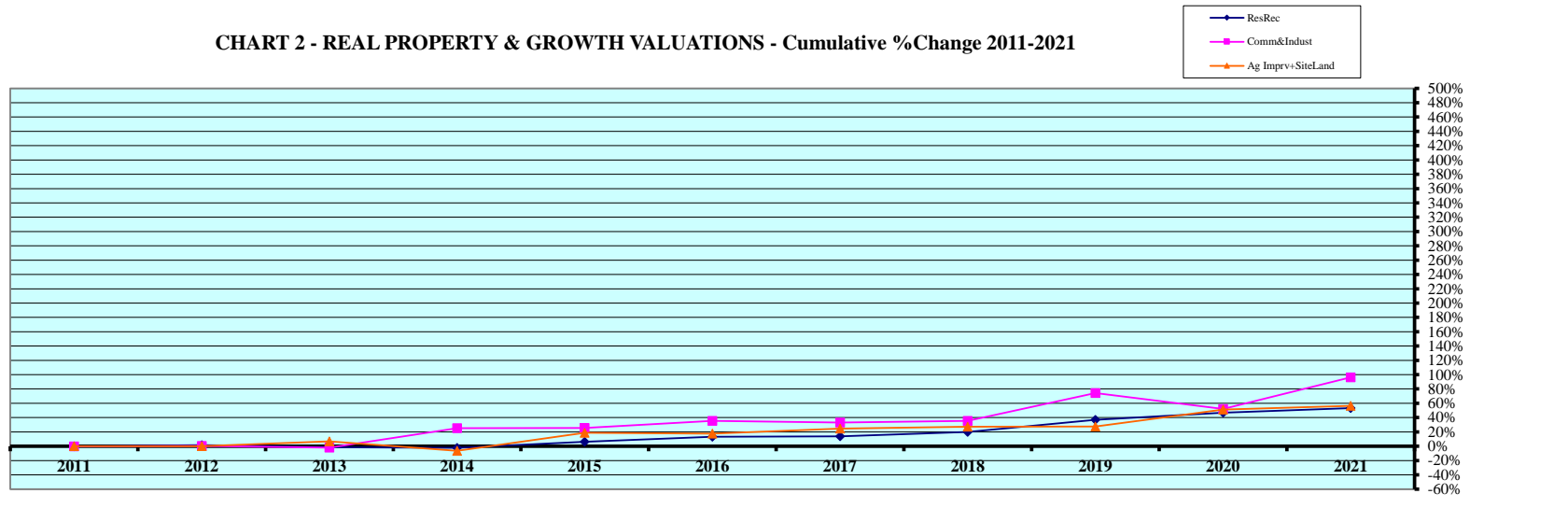
Agricultural Land **8.36%**

Cnty# **91**
County **WEBSTER**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2011	59,610,725	188,465	0.32%	59,422,260	-	-0.32%	16,469,725	50,705	0.31%	16,419,020	-	-0.31%						
2012	60,756,800	248,405	0.41%	60,508,395	1.51%	1.51%	16,506,605	0	0.00%	16,506,605	0.22%	0.22%						
2013	59,189,855	445,990	0.75%	58,743,865	-3.31%	-1.45%	16,619,835	483,515	2.91%	16,136,320	-2.24%	-2.02%						
2014	58,814,090	562,225	0.96%	58,251,865	-1.58%	-2.28%	20,966,260	357,495	1.71%	20,608,765	24.00%	25.13%						
2015	63,624,170	364,405	0.57%	63,259,765	7.56%	6.12%	21,222,840	578,335	2.73%	20,644,505	-1.53%	25.35%						
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	13.22%	22,373,935	54,965	0.25%	22,318,970	5.16%	35.52%						
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	13.90%	22,165,480	242,490	1.09%	21,922,990	-2.02%	33.11%						
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	19.86%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	35.34%						
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	36.98%	28,775,400	67,020	0.23%	28,708,380	16.35%	74.31%						
2020	88,222,580	706,900	0.80%	87,515,680	6.57%	46.81%	25,069,760	0	0.00%	25,069,760	-12.88%	52.22%						
2021	91,935,225	582,680	0.63%	91,352,545	3.55%	53.25%	37,699,740	5,371,735	14.25%	32,328,005	28.95%	96.29%						
Rate Ann%chg	4.43%			Resid & Recreat w/o growth			3.75%			8.63%			C & I w/o growth			5.66%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	30,056,250	7,685,700	37,741,950	369,230	0.98%	37,372,720	-	-		
2012	30,323,495	8,143,470	38,466,965	667,510	1.74%	37,799,455	0.15%	0.15%		
2013	31,474,565	9,579,250	41,053,815	755,635	1.84%	40,298,180	4.76%	6.77%		
2014	26,090,945	9,912,155	36,003,100	687,965	1.91%	35,315,135	-13.98%	-6.43%		
2015	26,349,440	20,274,015	46,623,455	1,802,135	3.87%	44,821,320	24.49%	18.76%		
2016	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	-4.85%	17.54%		
2017	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	3.41%	24.47%		
2018	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	1.26%	27.34%		
2019	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	-0.38%	27.41%		
2020	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	15.52%	51.26%		
2021	33,948,420	25,572,685	59,521,105	484,240	0.81%	59,036,865	2.60%	56.42%		
Rate Ann%chg	1.23%		12.77%		4.66%		Ag Imprv+Site w/o growth		3.30%	

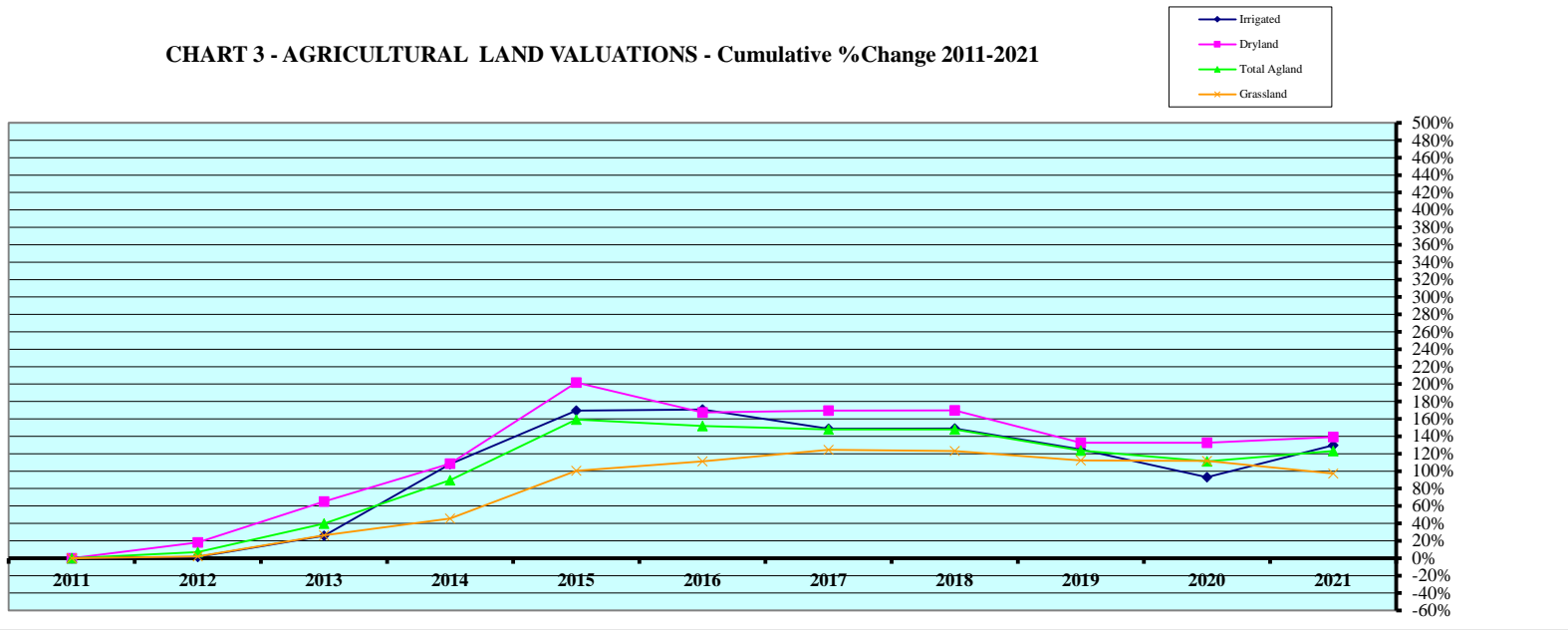
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 91
County WEBSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	128,123,000	-	-	-	106,524,935	-	-	-	99,867,025	-	-	-
2012	130,010,935	1,887,935	1.47%	1.47%	125,932,345	19,407,410	18.22%	18.22%	101,800,640	1,933,615	1.94%	1.94%
2013	161,212,970	31,202,035	24.00%	25.83%	175,976,935	50,044,590	39.74%	65.20%	126,129,930	24,329,290	23.90%	26.30%
2014	266,472,100	105,259,130	65.29%	107.98%	222,280,365	46,303,430	26.31%	108.67%	145,351,640	19,221,710	15.24%	45.55%
2015	345,490,645	79,018,545	29.65%	169.66%	321,445,405	99,165,040	44.61%	201.76%	200,188,760	54,837,120	37.73%	100.46%
2016	346,950,520	1,459,875	0.42%	170.79%	284,753,885	-36,691,520	-11.41%	167.31%	210,853,660	10,664,900	5.33%	111.13%
2017	318,787,900	-28,162,620	-8.12%	148.81%	286,981,175	2,227,290	0.78%	169.40%	224,217,635	13,363,975	6.34%	124.52%
2018	319,103,945	316,045	0.10%	149.06%	287,414,620	433,445	0.15%	169.81%	222,818,055	-1,399,580	-0.62%	123.11%
2019	288,073,250	-31,030,695	-9.72%	124.84%	247,664,805	-39,749,815	-13.83%	132.49%	212,119,565	-10,698,490	-4.80%	112.40%
2020	247,223,935	-40,849,315	-14.18%	92.96%	247,740,220	75,415	0.03%	132.57%	211,614,985	-504,580	-0.24%	111.90%
2021	294,402,290	47,178,355	19.08%	129.78%	254,950,870	7,210,650	2.91%	139.33%	196,991,635	-14,623,350	-6.91%	97.25%

Rate Ann.%chg: Irrigated **8.68%** Dryland **9.12%** Grassland **7.03%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	515,280	-	-	-	2,190	-	-	-	335,032,430	-	-	-
2012	516,665	1,385	0.27%	0.27%	2,190	0	0.00%	0.00%	358,262,775	23,230,345	6.93%	6.93%
2013	4,723,490	4,206,825	814.23%	816.68%	33,055	30,865	1409.36%	1409.36%	468,076,380	109,813,605	30.65%	39.71%
2014	1,477,385	-3,246,105	-68.72%	186.71%	2,330	-30,725	-92.95%	6.39%	635,583,820	167,507,440	35.79%	89.71%
2015	1,550,660	73,275	4.96%	200.94%	10,290	7,960	341.63%	369.86%	868,685,760	233,101,940	36.88%	159.28%
2016	1,633,645	82,985	5.35%	217.04%	4,525	-5,765	-56.03%	106.62%	844,196,235	-24,489,525	-2.82%	151.97%
2017	949,010	-684,635	-41.91%	84.17%	2,330	-2,195	-48.51%	6.39%	830,938,050	-13,258,185	-1.57%	148.02%
2018	1,205,550	256,540	27.03%	133.96%	60	-2,270	-97.42%	-97.26%	830,542,230	-395,820	-0.05%	147.90%
2019	1,052,290	-153,260	-12.71%	104.22%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	123.53%
2020	1,098,285	45,995	4.37%	113.14%	0	0	-	-100.00%	707,677,425	-41,232,485	-5.51%	111.23%
2021	1,215,240	116,955	10.65%	135.84%	0	0	-	-100.00%	747,560,035	39,882,610	5.64%	123.13%

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Rate Ann.%chg: Total Agric Land **8.36%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	99,899,685	66,535	1,501			92,497,395	112,043	826			81,700,995	133,333	613		
2012	130,336,895	66,045	1,973	31.44%	31.44%	106,370,085	113,157	940	13.87%	13.87%	89,688,965	135,300	663	8.18%	9.46%
2013	132,011,615	65,900	2,003	1.51%	33.42%	125,334,465	113,589	1,103	17.38%	33.66%	89,574,800	130,628	686	3.44%	13.24%
2014	163,703,435	66,726	2,453	22.47%	63.40%	176,151,535	114,012	1,545	40.02%	87.15%	97,239,960	127,646	762	11.09%	25.80%
2015	270,189,790	67,464	4,005	63.24%	166.74%	222,731,480	114,392	1,947	26.02%	135.85%	128,539,130	127,483	1,008	32.36%	66.50%
2016	350,771,865	67,933	5,164	28.93%	243.90%	321,240,795	114,685	2,801	43.86%	239.30%	149,636,865	127,257	1,176	16.62%	94.17%
2017	352,734,595	68,316	5,163	0.00%	243.89%	284,997,360	115,133	2,475	-11.63%	199.85%	164,929,515	127,713	1,291	9.83%	113.25%
2018	315,738,525	67,940	4,647	-9.99%	209.52%	286,259,320	115,754	2,473	-0.10%	199.56%	174,353,050	127,360	1,369	6.01%	126.06%
2019	319,038,150	68,859	4,633	-0.30%	208.58%	287,349,295	116,279	2,471	-0.07%	199.34%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	288,967,875	68,817	4,199	-9.37%	179.66%	247,535,380	115,996	2,134	-13.65%	158.49%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	247,226,825	68,703	3,598	-14.30%	139.66%	247,743,505	115,906	2,137	0.16%	158.91%	211,734,240	158,547	1,335	3.59%	117.94%

Rate Annual %chg Average Value/Acre: 9.13%

9.98%

8.10%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	494,810	8,106	61			300	95	3			286,926,355	350,313	819		
2012	514,035	8,128	63	3.61%	3.61%	300	95	3	0.00%	0.00%	334,978,040	350,353	956	16.73%	16.73%
2013	517,865	8,192	63	-0.04%	3.57%	300	95	3	0.00%	0.00%	357,843,170	350,342	1,021	6.83%	24.71%
2014	4,709,400	8,158	577	813.08%	845.63%	2,900	95	31	866.67%	866.67%	357,843,170	350,385	1,336	30.78%	63.09%
2015	1,472,250	8,199	180	-68.89%	194.17%	3,825	248	15	-49.53%	387.90%	635,503,975	350,651	1,812	35.68%	121.27%
2016	1,455,910	8,108	180	0.00%	194.16%	5,570	257	22	40.58%	585.89%	869,393,980	350,267	2,482	36.95%	203.04%
2017	1,621,335	9,038	179	-0.09%	193.88%	8,645	477	18	-16.39%	473.47%	845,189,940	350,686	2,410	-2.90%	194.25%
2018	1,147,645	6,406	179	-0.14%	193.47%	301,070	1,205	250	1279.33%	7810.10%	828,786,610	350,379	2,365	-1.85%	188.80%
2019	830,860	4,643	179	-0.11%	193.15%	434,270	1,708	254	1.76%	7949.62%	830,330,185	350,227	2,371	0.23%	189.46%
2020	1,081,690	6,010	180	0.58%	194.86%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	161.58%
2021	1,096,600	6,093	180	0.00%	194.86%	0	591	0	-100.00%	-100.00%	707,801,170	349,841	2,023	-5.57%	147.02%

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WEBSTER

Rate Annual %chg Average Value/Acre: 9.46%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,395	WEBSTER	36,470,581	29,286,653	19,200,450	89,643,445	35,868,260	1,831,480	2,291,780	747,560,035	33,717,895	33,137,840	0	1,029,008,419
cnty sector/value % of total value:		3.54%	2.85%	1.87%	8.71%	3.49%	0.18%	0.22%	72.65%	3.28%	3.22%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
237	BLADEN	732,318	91,393	10,579	4,919,000	3,517,325	0	0	108,145	0	126,010	0	9,504,770
6.98%	%sector of county sector	2.01%	0.31%	0.06%	5.49%	9.81%			0.01%		0.38%		0.92%
	%sector of municipality	7.70%	0.96%	0.11%	51.75%	37.01%			1.14%		1.33%		100.00%
941	BLUE HILL	1,142,973	833,870	523,117	32,949,235	4,629,760	0	0	0	0	0	0	40,078,955
27.72%	%sector of county sector	3.13%	2.85%	2.72%	36.76%	12.91%							3.89%
	%sector of municipality	2.85%	2.08%	1.31%	82.21%	11.55%							100.00%
30	COWLES	203,346	76,535	415,308	437,770	156,790	0	0	357,035	0	76,675	0	1,723,459
0.88%	%sector of county sector	0.56%	0.26%	2.16%	0.49%	0.44%			0.05%		0.23%		0.17%
	%sector of municipality	11.80%	4.44%	24.10%	25.40%	9.10%			20.72%		4.45%		100.00%
225	GUIDE ROCK	623,601	472,978	423,357	3,717,400	973,205	0	0	134,195	0	0	0	6,344,736
6.63%	%sector of county sector	1.71%	1.61%	2.20%	4.15%	2.71%			0.02%				0.62%
	%sector of municipality	9.83%	7.45%	6.67%	58.59%	15.34%			2.12%				100.00%
1,020	RED CLOUD	1,080,136	2,019,039	1,057,858	20,688,625	9,211,355	0	0	134,155	0	35,980	0	34,227,148
30.04%	%sector of county sector	2.96%	6.89%	5.51%	23.08%	25.68%			0.02%		0.11%		3.33%
	%sector of municipality	3.16%	5.90%	3.09%	60.45%	26.91%			0.39%		0.11%		100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
2,453	Total Municipalities	3,782,374	3,493,815	2,430,219	62,712,030	18,488,435	0	0	733,530	0	238,665	0	91,879,068
72.25%	%all municip.sectors of cnty	10.37%	11.93%	12.66%	69.96%	51.55%			0.10%		0.72%		8.93%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 4,680	Value : 1,024,279,545	Growth 4,570,775	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	163	345,895	69	3,475,325	104	2,809,685	336	6,630,905	
02. Res Improve Land	1,144	2,017,165	69	1,775,095	141	2,954,700	1,354	6,746,960	
03. Res Improvements	1,160	65,812,765	82	9,038,325	147	13,887,520	1,389	88,738,610	
04. Res Total	1,323	68,175,825	151	14,288,745	251	19,651,905	1,725	102,116,475	299,045
% of Res Total	76.70	66.76	8.75	13.99	14.55	19.24	36.86	9.97	6.54
05. Com UnImp Land	16	47,000	1	11,505	7	69,350	24	127,855	
06. Com Improve Land	146	316,310	10	100,665	20	1,440,620	176	1,857,595	
07. Com Improvements	158	20,646,535	10	1,035,255	22	14,771,290	190	36,453,080	
08. Com Total	174	21,009,845	11	1,147,425	29	16,281,260	214	38,438,530	531,710
% of Com Total	81.31	54.66	5.14	2.99	13.55	42.36	4.57	3.75	11.63
09. Ind UnImp Land	0	0	0	0	2	27,735	2	27,735	
10. Ind Improve Land	0	0	0	0	2	40,995	2	40,995	
11. Ind Improvements	0	0	0	0	124	4,866,765	124	4,866,765	
12. Ind Total	0	0	0	0	126	4,935,495	126	4,935,495	3,284,360
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	2.69	0.48	71.86
13. Rec UnImp Land	0	0	0	0	1	2,410	1	2,410	
14. Rec Improve Land	0	0	0	0	12	1,226,710	12	1,226,710	
15. Rec Improvements	0	0	0	0	12	1,368,515	12	1,368,515	
16. Rec Total	0	0	0	0	13	2,597,635	13	2,597,635	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.28	0.25	0.00
Res & Rec Total	1,323	68,175,825	151	14,288,745	264	22,249,540	1,738	104,714,110	299,045
% of Res & Rec Total	76.12	65.11	8.69	13.65	15.19	21.25	37.14	10.22	6.54
Com & Ind Total	174	21,009,845	11	1,147,425	155	21,216,755	340	43,374,025	3,816,070
% of Com & Ind Total	51.18	48.44	3.24	2.65	45.59	48.92	7.26	4.23	83.49
17. Taxable Total	1,497	89,185,670	162	15,436,170	419	43,466,295	2,078	148,088,135	4,115,115
% of Taxable Total	72.04	60.22	7.80	10.42	20.16	29.35	44.40	14.46	90.03

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	122	8	94	224

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	27	384,415	10	869,690	1,939	617,873,545	1,976	619,127,650
28. Ag-Improved Land	5	545,310	6	505,745	586	192,811,135	597	193,862,190
29. Ag Improvements	5	197,620	8	518,840	613	62,485,110	626	63,201,570

30. Ag Total				2,602	876,191,410
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.10	6,550	
32. HomeSite Improv Land	0	0.00	0	3	3.00	75,000	
33. HomeSite Improvements	0	0.00	0	3	0.00	308,315	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	5.00	62,440	5	5.00	69,200	
37. FarmSite Improvements	5	0.00	197,620	8	0.00	210,525	
38. FarmSite Total							
39. Road & Ditches	7	5.81	0	8	9.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	9	19.86	215,125	11	21.96	221,675	
32. HomeSite Improv Land	356	407.99	9,080,395	359	410.99	9,155,395	
33. HomeSite Improvements	359	0.00	35,293,455	362	0.00	35,601,770	274,100
34. HomeSite Total				373	432.95	44,978,840	
35. FarmSite UnImp Land	17	18.00	215,380	17	18.00	215,380	
36. FarmSite Improv Land	559	633.71	8,276,025	568	643.71	8,407,665	
37. FarmSite Improvements	602	0.00	27,191,655	615	0.00	27,599,800	181,560
38. FarmSite Total				632	661.71	36,222,845	
39. Road & Ditches	2,211	6,823.64	0	2,226	6,838.95	0	
40. Other- Non Ag Use	1	64.49	135,750	1	64.49	135,750	
41. Total Section VI				1,005	7,998.10	81,337,435	455,660

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	454.16	492,730	3	454.16	492,730

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	25	400.48	816,930	0	0.00	0
44. Market Value	25	400.48	1,098,445	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	25	400.48	816,930
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	15,827.59	23.06%	70,145,545	23.76%	4,431.85
46. 1A	12,741.39	18.56%	56,226,930	19.05%	4,412.94
47. 2A1	4,701.33	6.85%	20,616,450	6.98%	4,385.24
48. 2A	11,392.97	16.60%	49,263,685	16.69%	4,324.04
49. 3A1	2,006.63	2.92%	7,965,885	2.70%	3,969.78
50. 3A	252.67	0.37%	1,076,385	0.36%	4,260.04
51. 4A1	6,048.05	8.81%	25,338,880	8.58%	4,189.59
52. 4A	15,669.12	22.83%	64,582,910	21.88%	4,121.67
53. Total	68,639.75	100.00%	295,216,670	100.00%	4,300.96
Dry					
54. 1D1	17,439.25	14.82%	47,870,820	16.69%	2,745.00
55. 1D	39,256.20	33.37%	107,758,280	37.58%	2,745.00
56. 2D1	6,447.61	5.48%	17,698,665	6.17%	2,745.00
57. 2D	20,770.03	17.66%	50,175,295	17.50%	2,415.75
58. 3D1	7,579.97	6.44%	18,305,635	6.38%	2,415.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,222.38	7.84%	15,862,480	5.53%	1,720.00
61. 4D	16,922.54	14.39%	29,106,750	10.15%	1,720.00
62. Total	117,637.98	100.00%	286,777,925	100.00%	2,437.80
Grass					
63. 1G1	62,076.42	39.32%	86,860,250	41.07%	1,399.25
64. 1G	23,374.80	14.80%	32,289,835	15.27%	1,381.40
65. 2G1	35,599.25	22.55%	49,331,850	23.33%	1,385.76
66. 2G	12,684.16	8.03%	16,533,245	7.82%	1,303.46
67. 3G1	5,976.22	3.79%	8,464,855	4.00%	1,416.42
68. 3G	2,635.29	1.67%	4,047,260	1.91%	1,535.79
69. 4G1	2,637.69	1.67%	2,721,295	1.29%	1,031.70
70. 4G	12,908.15	8.18%	11,222,830	5.31%	869.44
71. Total	157,891.98	100.00%	211,471,420	100.00%	1,339.34
Irrigated Total	68,639.75	19.63%	295,216,670	37.14%	4,300.96
Dry Total	117,637.98	33.63%	286,777,925	36.08%	2,437.80
Grass Total	157,891.98	45.14%	211,471,420	26.61%	1,339.34
72. Waste	4,955.93	1.42%	1,387,960	0.17%	280.06
73. Other	630.50	0.18%	0	0.00%	0.00
74. Exempt	1,836.24	0.53%	1,306,155	0.16%	711.32
75. Market Area Total	349,756.14	100.00%	794,853,975	100.00%	2,272.59

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	3.86	16,415	133.11	598,410	68,502.78	294,601,845	68,639.75	295,216,670
77. Dry Land	237.55	606,455	219.16	520,565	117,181.27	285,650,905	117,637.98	286,777,925
78. Grass	175.17	241,740	76.48	103,930	157,640.33	211,125,750	157,891.98	211,471,420
79. Waste	9.55	2,675	6.35	1,780	4,940.03	1,383,505	4,955.93	1,387,960
80. Other	0.00	0	0.00	0	630.50	0	630.50	0
81. Exempt	6.20	27,755	0.00	0	1,830.04	1,278,400	1,836.24	1,306,155
82. Total	426.13	867,285	435.10	1,224,685	348,894.91	792,762,005	349,756.14	794,853,975

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,639.75	19.63%	295,216,670	37.14%	4,300.96
Dry Land	117,637.98	33.63%	286,777,925	36.08%	2,437.80
Grass	157,891.98	45.14%	211,471,420	26.61%	1,339.34
Waste	4,955.93	1.42%	1,387,960	0.17%	280.06
Other	630.50	0.18%	0	0.00%	0.00
Exempt	1,836.24	0.53%	1,306,155	0.16%	711.32
Total	349,756.14	100.00%	794,853,975	100.00%	2,272.59

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	1	39,975	1	651,420	1	691,395	0
83.2 Bladen (bla)	27	877,100	117	237,340	119	5,256,280	146	6,370,720	0
83.3 Blue Hill (bh)	33	627,875	336	1,525,070	355	34,442,990	388	36,595,935	59,985
83.4 Cowles (cow)	12	6,305	18	28,025	18	343,095	30	377,425	0
83.5 Guide Rock (gr)	56	350,100	160	165,680	160	3,356,150	216	3,871,930	0
83.6 Inavale (ina)	9	3,780	41	42,835	41	527,945	50	574,560	0
83.7 Red Cloud (rc)	65	273,130	547	1,184,345	552	27,917,045	617	29,374,520	95,205
83.8 Rosemont (ros)	6	1,255	8	19,370	8	328,150	14	348,775	0
83.9 Rural (rur)	129	4,493,770	138	4,731,030	147	17,284,050	276	26,508,850	143,855
84 Residential Total	337	6,633,315	1,366	7,973,670	1,401	90,107,125	1,738	104,714,110	299,045

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	1	38,955	1	355,520	1	394,475	0
85.2	Bladen (bla)	5	17,425	9	12,250	13	3,486,505	18	3,516,180	0
85.3	Blue Hill (bh)	6	31,310	50	176,470	52	4,511,805	58	4,719,585	0
85.4	Cowles (cow)	1	390	3	2,610	4	655,290	5	658,290	490,000
85.5	Guide Rock (gr)	2	1,145	11	10,340	14	961,720	16	973,205	0
85.6	Red Cloud (rc)	3	1,785	82	239,565	83	11,947,355	86	12,188,705	41,710
85.7	Rosemont (ros)	1	15	2	785	3	186,770	4	187,570	0
85.8	Rural (rur)	8	103,520	20	1,417,615	144	19,214,880	152	20,736,015	3,284,360
86	Commercial Total	26	155,590	178	1,898,590	314	41,319,845	340	43,374,025	3,816,070

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	61,914.83	42.39%	86,680,800	43.13%	1,400.00
88. 1G	21,994.76	15.06%	30,792,620	15.32%	1,400.00
89. 2G1	34,826.40	23.84%	48,757,105	24.26%	1,400.00
90. 2G	11,382.63	7.79%	15,935,670	7.93%	1,400.00
91. 3G1	5,678.88	3.89%	7,950,460	3.96%	1,400.00
92. 3G	1,440.87	0.99%	2,017,195	1.00%	1,399.98
93. 4G1	1,506.13	1.03%	1,506,130	0.75%	1,000.00
94. 4G	7,324.85	5.01%	7,324,850	3.64%	1,000.00
95. Total	146,069.35	100.00%	200,964,830	100.00%	1,375.82
CRP					
96. 1C1	86.02	1.61%	158,280	1.82%	1,840.04
97. 1C	712.01	13.36%	1,310,115	15.08%	1,840.02
98. 2C1	229.71	4.31%	422,665	4.86%	1,839.99
99. 2C	149.47	2.80%	275,020	3.17%	1,839.97
100. 3C1	276.38	5.19%	508,525	5.85%	1,839.95
101. 3C	1,086.94	20.40%	1,999,970	23.02%	1,840.00
102. 4C1	774.77	14.54%	1,115,245	12.84%	1,439.45
103. 4C	2,013.47	37.78%	2,898,425	33.36%	1,439.52
104. Total	5,328.77	100.00%	8,688,245	100.00%	1,630.44
Timber					
105. 1T1	75.57	1.16%	21,170	1.16%	280.14
106. 1T	668.03	10.29%	187,100	10.29%	280.08
107. 2T1	543.14	8.36%	152,080	8.36%	280.00
108. 2T	1,152.06	17.74%	322,555	17.74%	279.98
109. 3T1	20.96	0.32%	5,870	0.32%	280.06
110. 3T	107.48	1.66%	30,095	1.66%	280.01
111. 4T1	356.79	5.49%	99,920	5.50%	280.05
112. 4T	3,569.83	54.97%	999,555	54.97%	280.00
113. Total	6,493.86	100.00%	1,818,345	100.00%	280.01
<hr/>					
Grass Total	146,069.35	92.51%	200,964,830	95.03%	1,375.82
CRP Total	5,328.77	3.37%	8,688,245	4.11%	1,630.44
Timber Total	6,493.86	4.11%	1,818,345	0.86%	280.01
<hr/>					
114. Market Area Total	157,891.98	100.00%	211,471,420	100.00%	1,339.34

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

91 Webster

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	89,643,445	102,116,475	12,473,030	13.91%	299,045	13.58%
02. Recreational	2,291,780	2,597,635	305,855	13.35%	0	13.35%
03. Ag-Homesite Land, Ag-Res Dwelling	33,717,895	44,978,840	11,260,945	33.40%	274,100	32.58%
04. Total Residential (sum lines 1-3)	125,653,120	149,692,950	24,039,830	19.13%	573,145	18.68%
05. Commercial	35,868,260	38,438,530	2,570,270	7.17%	531,710	5.68%
06. Industrial	1,831,480	4,935,495	3,104,015	169.48%	3,284,360	-9.85%
07. Total Commercial (sum lines 5-6)	37,699,740	43,374,025	5,674,285	15.05%	3,816,070	4.93%
08. Ag-Farmsite Land, Outbuildings	33,057,390	36,222,845	3,165,455	9.58%	181,560	9.03%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	80,450	135,750	55,300	68.74%		
11. Total Non-Agland (sum lines 8-10)	33,137,840	36,358,595	3,220,755	9.72%	181,560	9.17%
12. Irrigated	294,402,290	295,216,670	814,380	0.28%		
13. Dryland	254,950,870	286,777,925	31,827,055	12.48%		
14. Grassland	196,991,635	211,471,420	14,479,785	7.35%		
15. Wasteland	1,215,240	1,387,960	172,720	14.21%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	747,560,035	794,853,975	47,293,940	6.33%		
18. Total Value of all Real Property (Locally Assessed)	944,050,735	1,024,279,545	80,228,810	8.50%	4,570,775	8.01%

2022 Assessment Survey for Webster County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	\$247,007.54
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$58,180.25
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,000.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,50.00
12.	Amount of last year's assessor's budget not used:
	\$14,832.46

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS and NCSSII modeling software.
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Assistant
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://webster.gworks.com/?&t=assessor/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	Guide Rock, Bladen, Red Cloud, and Blue Hill.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	In office.
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal was employed for feed lots, grain bins, and Green Cover Seed commercial business.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	State
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No. Only assist with items listed above.

2022 Residential Assessment Survey for Webster County

1.	Valuation data collection done by:																		
	Assessor staff / Primary person Appraisal Assistant																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bladen (2015 population-227). Located in the northwestern portion of the county, this is a bedroom community for both Hastings and Blue Hill. Grade School is located in Bladen and High School is located in Roseland (Adams County)	2	Blue Hill (2015 population-889). Located on a highway in the northern part of the county, there is new housing and a school.	3	Guide Rock (2015 population-225). Located on a highway in the southeast portion of the county, there is no school.	4	Inavale (2015 population-66). Lying along Highway 136 in the western portion of the county, this is a very small community with no school.	5	Red Cloud (2015 population-1,075). The largest community which lies on two highways in the south central portion of the county. Has a school.	6	Includes: Cowles, Rosemont and Rural properties. Villages do not have schools. With no city amenities, these communities have limited growth. Villages do not have schools	AG OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
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AG OB	Agricultural Outbuildings																		
AG DW	Agricultural Dwellings																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost approach and sales approach are used to estimate the market value of residential properties.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	Depreciation tables are developed based on local market information.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Yes																		
6.	Describe the methodology used to determine the residential lot values?																		
	Sales comparison; lots are analyzed by square foot and acre.																		
7.	How are rural residential site values developed?																		

Sales analysis.

8. Are there form 191 applications on file?

Yes. One on file.

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1		2022	2019	2022
2		2022	2019	2022	2015
3		2022	2019	2022	2020
4		2022	2019	2022	2019
5		2022	2019	2022	2017
6		2022	2019	2022	2015-2020
AG OB		2022	2019	2022	2015-2020
AG DW		2022	2019	2022	2015-2020

2022 Commercial Assessment Survey for Webster County

1.	Valuation data collection done by:																												
	County assessor and staff.																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	Cost and sales approaches are used to estimate the market value of commercial properties.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	An appraiser is hired to review unique properties - feedlots, hog farms and gravel pits.																												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																												
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5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																												
	Yes.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre.																												
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2022 Agricultural Assessment Survey for Webster County

1.	Valuation data collection done by:						
	Assessor staff.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2014-2015</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014-2015
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01	No geographic or economic differences have been determined	2014-2015					
3.	Describe the process used to determine and monitor market areas.						
	Lay the sales out on a map to determine if there should be separate market areas						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Monitor sales and economic trends. Flow chart for rural res/sub.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	These properties are appraised by Stanard Appraisal. All other lands (pastures and farm ground) owned and operated by these entities is valued as the use.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Review each individual non-ag related sale to determine if there is influence different from Ag.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	All land has been broken out by type of irrigation and then by farm program.						
	<i><u>If your county has special value applications, please answer the following</u></i>						
8a.	How many parcels have a special valuation application on file?						
	27						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	N/A						
	<i><u>If your county recognizes a special value, please answer the following</u></i>						
8c.	Describe the non-agricultural influences recognized within the county.						
	Not enough sales to track						

8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2022 Plan of Assessment for Webster County
Assessment Years 2023 (March 19)
June 15 / October 31

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 15 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. State. §77-112.

Assessment levels required for real property are as follows:

- 1) 100% of actual value for residential class and 100% of actual value for commercial class of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201

Current Resources:

A. Staff / Budget

Staff

Assessor, Deputy Assessor/Mapping Specialist, Assessor’s Assistant/Mass Appraisal Specialist, Assessor Assistant/Deeds Specialist and temporary help when needed.

Office Budget

For the 2020/2021 budget year the office budget is \$247,077.54

Appraisal

For the 2021/2022 budget year the office budget is \$58,180.25

B. Cadastral Maps

Cadastral maps will be brought up to date to match GIS.

C. Property Record Cards

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

D. Software

We are currently using Marshall & Swift pricing (6/13). Our next update of Marshall & Swift pricing will be for the 2020 re-appraisal year. I use Microsoft Excel to run my sales ratio studies. I have purchased NCS12 to help with sales ratio studies.

E. Web based

We have our web page at www.webster.gworks.com the Treasurer has a webpage www.nebraskataxesonline.us and Webster County has a website at www.co.webster.ne.us where we have placed the sales used to determine the 2019 values.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all Property

Building permits are filed with the Planning and Zoning Officer. During the month of November; we make copies of all building permits. We contact Bladen, Blue Hill, and Red Cloud for their building permits during this month also.

B. Sales Data

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. The Assessor Assistant will process the deed. This consists of pulling the property record cards confirming information on deed matches property record information. If anything does not

match, we do deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The sale is entered into Excel for the sales ratio study, and also put in the "Sales Book" for appraisers. We then mail the "Sales Review" sheet to the buyer and the seller. If we do not receive the sales verification back within 30 days, we attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser's use and maintains data entry for both MIPS and the Excel program used for the Sales Ratio Study. The information off of the sales review is used to determine "arms-length" sales. Sales data is then emailed to the Property Assessment Division.

C. Data Collection

From November until the March 19 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

D. Greenbelt

Revised September 2016: If living within the boundaries of a zoned city/village, a Conservation and Preservation Easement must be obtained from the city/village the land is located in. This needs to be filed with the County Clerk and a copy made for the Assessor's office.

Once this is complete, a Special Valuation Application must be filed with the Assessor's office on or before June 30th. Once filed the property is physically looked at to determine use.

Each property that is Greenbelt is looked at every six years in our review cycle. We also try to keep an eye on them in the intervening years for use change.

As of this date we have so few sales if any of this type of property so we use agricultural land prices to set value.

For the 2021 year we have done Form 456 / Special Valuation Application (new) these will be changed for the 2021 value year.

E. Review assessment sales ratio studies before assessment action

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broken down within each sub-class in that market area that is deemed necessary. Commercial is broken down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing, usually just over the phone.

F. Approaches to Value

Each year when we do the sales ratio studies if needed, we update the depreciation worksheets. The most recent depreciation study being used was done in 2018/2019 for the 2018 and the 2019 valuation year. Sales ratio studies are also done for agricultural land as a whole. Then it is broken out and studied by predominant use, school district, and location within the county.

G. Reconciliation of Final Value and documentation

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

H. Review assessment sales ratio studies after assessment actions

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

I. Notices and Public Relations

Notice of Valuation changes were mailed May 31, 2019. I have posted in the office, certified to the Webster County Clerk and sent to newspapers for publication the "Certified Level of Value" and "Completion of the 2019 Assessment Rolls".

Assessment Actions Planned for Assessment Year 2020 to 2025:

Plan of Review

When we review a property, we send out letters to all property owners to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings; from two angles, matching it up with the building number within our system. The rural ground plan sketches are drawn or printed off GIS and pasted to the card at this time also. If owner does not contact office for an appointment we do an outside appraisal. If there is a basement we add a 90% finish to the basement (this is stated in the original letter to the owner). We also look at each parcel in the review area on our GIS for buildings on unimproved parcels.

- ✓ For 2021 we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10). Due to illness within the office, we are doing these plus the 2022 reviews in 2021 for 2022.
- ✓ For 2022 we will review all parcels within Blue Hill City.
- ✓ For 2023 we will review all parcels within Red Cloud City.
- ✓ For 2024 we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12).
- ✓ For 2019 we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12).

- ✓ For 2020 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels.

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the County Board of Equalization on or before July 15 of each year. Mail a copy of the plan and any amendments to Department of Property Assessment & Taxation on or before October 31 each year.

Webster County Assessor



Sonja L. Krueger, Assessor
621 N. Cedar St.
Red Cloud, NE 68970
Phone & Fax 402-746-2717
webcoassr@hotmail.com

2022 Methodology Report for Special Valuation

Pursuant to REG-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages. We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefor are priced as agricultural land. My opinion of the highest and best use of these parcels is the current use of agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 55.06 acres.

Red Cloud City has 8 parcels of special valuation within its corporate boundaries. These 8 parcels contain 71.49 acres.

Guide Rock Village has 9 parcels of special valuation within its corporate boundaries. These 9 parcels contain 75.18 acres.

Cowles Village has 5 parcels of special valuation within its corporate boundaries. These 5 parcels contain 237.03 acres.

All of these parcels were given **Conservation and Preservation Easements** as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,
Sonja Krueger
Webster County Assessor